

**A tax too far ?**  
**The impact of the poll tax in urban Scotland**

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This thesis is composed of original research conducted by the author between October 1989 and May 1993. References to existing works are made as appropriate. Any remaining errors or omissions are the responsibility of the author.

James McCormick  
August 1993, Glasgow



## Acknowledgements

One of the advantages of keeping a research diary for this thesis has been in being able to trace ideas through from beginning to end, successful or otherwise. One of the drawbacks has come in realising how many people were contacted and agreed to assist with my requests for data or with their time - a drawback because it is not possible to list them all here. It is hopefully enough to acknowledge that all research depends on the goodwill of many people whose time seems increasingly scarce, but who still manage to offer assistance : those who assisted at the piloting stages, five hundred questionnaire respondents, the group discussion participants and local councillors must be mentioned for their contributions to the primary data presented here; and many local authority officials across Scotland provided data and further directions for the aggregate analysis of tax changes and electoral outcomes. Jenny Boag at Strathclyde Regional Council coped with an impossibly large request for housing tenure and rating data and COSLA permitted access to up to date population figures from the Community Charge Registers.

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August 1993

## **Preface**

When this research began late in 1989 the experience of the poll tax promised to be a momentous one. In spite of common predictions about administrative failure and problems of political legitimation, a retreat from the poll tax did not seem likely at the time. The lifetime of this research largely coincided with that of the tax itself. By the conclusion of this project, after many twists and (U-) turns, the most obvious policy which could have been proposed (abolishing the poll tax) had been implemented : that is not a disappointment.

August 1993

## Abstract

This thesis identifies the rationale for the poll tax, introduced in Scotland in 1989 as the replacement for domestic rates. It explains the tax as a radical event in the relationship between the state and civil society. As a dynamic and politically sensitive research subject, a number of methods were used to update the analysis and to gain alternative insights beyond the ideas made familiar in the mainstream media debates. These included analysis of local newspaper coverage and election literature, conducting a postal questionnaire and convening group discussions in four Districts in central Scotland. The importance of an emphasis on local politics in these places is tested during the thesis.

The shape of the reaction both to the rates revaluation of 1985 and to the poll tax is considered by drawing upon a 'bargaining power' theory. This highlights the uneven influence over the policy-making process between people in different places and between Scotland and England (at least in how they have been represented in recent political discourses).

'Voice' and 'exit' strategies are proposed as means of negotiating the tax. These include using the local electoral process to send signals to government and exit by non-payment. This second point is pursued in a discussion of interactions *within* civil society (how people react to each other as local taxpayers and service users). This leads into a conceptual analysis of the significance of the poll tax in encouraging opting out from established welfare systems.

A number of conclusions are reached which are neither obvious nor were emphasised in the literature. A typical judgment on the brief lifetime of the poll tax would point to how a simple tax philosophy became deeply unpopular, split the governing Conservative Party, was thoroughly rejected at the ballot box and led to the resignation of the Prime Minister. Yet, in Scotland at least, the poll tax response was characterised largely by *continuity* of electoral behaviour. Because of the distinctive political pattern of the new tax burden, existing divisions were exaggerated rather than challenged. The poll tax was often explained as an attempt to make policy rooted in rational economic theory. Some argued that the apparent direction of political - cultural change (towards decentred identities for example) meant that the time for such a reform had arrived. However, this research finds that the policy process failed to understand the balance between the economic and non-economic influences on the public as local electors. The poll tax was based on a particular reading of the 'new times' (one informed by the Thatcher project). Although support for the tax is identified in the research, its eventual defeat underlined the limits of that project and the limits to radical political change.

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## **Explanatory notes**

1. Where chi-square significance test results are included in tables, standard notation for confidence limits is used throughout : 0.05 level signified by \* / 0.01 level by \*\*
2. Extracts from group discussions and interviews with councillors use the first names of speakers or appropriate abbreviations (e.g. Cllr). The researcher is identified in all extracts by the letter 'R'.

# 1. The poll tax and Britain's New Right

"...the (poll) tax would be hard to enforce....A new register would be needed. But this would make the tax expensive to run and complicated, particularly if it incorporated a rebate scheme. Without a rebate scheme, a poll tax would bear harshly on people with low incomes....the Government agrees with the Environment Committee that this option should be rejected." (Extract from the 1981 Department of Environment White Paper "Rates", quoted in Gibson 1987).

"These problems are not insuperable. In view of the overriding importance of increasing local accountability through the introduction of a community charge, they might now be tackled." (Extract from the 1986 Department of Environment Green Paper "Paying for local government" Cmnd 9714, p.12)

On April 1 1989, the community charge legislation was implemented in Scotland one year ahead of the rest of Britain. This introduced a poll tax as the means of raising revenues locally for councils, replacing the system of domestic rates. On April 1 1993, the poll tax was officially abolished, being replaced in turn by the council tax (a tax on property with similarities to domestic rates). This thesis seeks to trace the poll tax experience in central Scotland from its planning and implementation stages to its socio-spatial impact and eventual abolition. The tax itself encouraged both radical change and continuity. It met with a dramatic response from opponents of the Conservative Government as well as many supporters, leading to the resignation of Prime Minister Margaret Thatcher who had identified the policy as an implicit part of her government's political project (Gibson 1990). The concern in this introductory chapter is to establish why the poll tax was chosen as the replacement to the existing system of rates. This leads to a consideration of the influence of New Right thinking in British Conservative politics and how local government finance came to reflect the broad policy direction being favoured as the nature of 'government', 'welfare', 'the public' and 'the private' were realigned. Consumerist interpretations of welfare and democracy found expression in the reform of local government itself (not just finance). The assumptions upon which policies such as the poll tax were built provide the focus for this research. Following a study of how the poll tax was justified, the chapter concludes with an explanation of the research questions to be pursued.

## 1.1 "Paying for local government" : its aims

The 1988 legislation which introduced the poll tax (and the associated reforms of non-domestic rates and the system of central grant payments) was the product of the earlier Green Paper "Paying for local government" (Department of the Environment 1986). That review of how local authorities raised finance met with disbelief beyond central government. How serious the Government was with its intentions to end the rating system and replace it with a flat-rate charge was initially doubted. In one early response to the Green Paper, Quirk (1986) concluded that "the major consolation for those in local government is that the proposals will probably never be implemented." It had been the

same Conservative Government which had itself rejected the poll tax as a solution to the problems of domestic rates in 1981 (as the introductory quote highlights). That review had itself argued that "a poll tax (is) only feasible as a supplement to a major revenue-raising tax (i.e. if it was set at say £25 per head a year)..." and former Environment Minister Michael Heseltine (who would return to Government in 1991 in an extraordinary twist of fate) was quoted as being "unable to remember a discussion about the poll tax in which it had not been rejected as expensive, inefficient and unfair" (MacGregor 1991, P.449). Despite previous scepticism and despite the proposal being associated with Feudal times rather than as the sole means of local government taxation, the conclusions of 1981 were over-ruled.

The core question is why did such a significant policy change occur over this period ? The analysis will have to go further than local government finance itself : Hepple's (1989) view that any verdict on the poll tax would need to address its basic philosophical and political assumptions is supported here. This suggests that it will be important to consider how the Government's view of local government - and the nature of how welfare is organised and delivered - has changed. Thus, on what grounds are local services actually and perceived to be consumed ? Moreover, how should this pattern be expressed in the system of taxation ? Was there a longer-term aim implicit in the poll tax that paved the way for a still more radical break with the history of local government finance in Britain ? Finally there is a need to assess whether the reform of local taxation succeeded in the terms which its policy architects set for it (aside from the failure represented by its rejection by the public). In summary, the pervasive question is why was a poll tax chosen at all ?

Although the system of domestic rating was long criticised, the 1986 Green Paper was distinctive in being the only instance when it was regarded as entirely inappropriate as a form of local taxation. The report of the Layfield Commission (1976) found in favour of retaining the rates and bolstering the fiscal base with a local income tax and encouraging a subsequent reduction in the importance of grant from central government. The Layfield Commission itself was significant for endorsing more than one means of local taxation, a position which was rarely to be supported in later debates as the search for *one* acceptable alternative ensued. At the root of the problem in the 1986 analysis was the failure of the rates to deliver local accountability of councils to their electors or, as significantly, to their non-domestic ratepayers.

Traditionally local authorities raised almost all of their expenditure resources from domestic and non-domestic rates and centrally-distributed grants, although in proportions which varied spatially. The most urban authorities typically relied more on non-domestic rate incomes from industrial and commercial ratepayers and raised less from the domestic sector (in contrast to suburban authorities whose domestic rating bases were more buoyant and contributed more in tax revenues). At the time of the Green Paper for example, the proportion of income for Scottish councils was approximately 12% from domestic rates,



26% from non-domestic rates and 54% from grants (a figure which declined significantly since the election of the first Thatcher government in 1979). The Audit Commission's assessment (1984) of the Rate Support Grant system pointed to a blurring of local accountability, making the necessary clear relationship between a council's marginal spending (that above its centrally-defined spending assessment) and changes in local rate burdens imperceptible. This evidence was also influential in the review of finance which followed. The Green Paper summarised the problems with each of the three major elements of how Britain had been 'paying for local government' :

(1.) Domestic rates : The problem of "those who vote and those who pay"

Of all Scottish electors around half were eligible to pay rates, with 38% receiving either a partial or a full rebate on their bills. One in eight of the electorate paid full rates while the majority of the public were entitled to vote for higher standards of service, the higher tax costs of which being met by the minority of fully-taxed electors. This mismatch between the pattern of costs and benefits as the burden of the property tax rested on too few shoulders was considered to discourage fiscal accountability and 'responsible' voting behaviour and to result ultimately in the exploitation of the ratepayer. In order to protect the interests of the ratepayer, the poll tax was introduced as a charge on almost every adult, to close the gap between the definition of those who used services, those who paid for them and those who voted on levels of spending in local elections (or at least were eligible to). A more detailed analysis of the assumptions of this model of freeridership is developed in Chapter Four.

(2.) The contribution from non-domestic rates

In some local authorities where domestic rateable values were low, the contribution from the local non-domestic rate reached three-quarters of tax incomes. The central objection of the Government lay at the spending margin. Thus, for every £1 raised where a council chose to 'overspend' as much as 75p would be levied additionally on the non-domestic sector. This unfairness was essentially one of tax responsibility without representation for the business ratepayer, leading to the idea of a 'business vote' being floated again in the Green Paper. Such potential for profligacy "provided little incentive to economy" (DoE 1986, p.6). A radical reform of this rating element was also introduced (earlier in England and Wales than in Scotland) which transformed the pattern of central - local fiscal relations. From providing a significant *tax* income for local authorities, all non-domestic resources were 'pooled' into a national fund (hence the title National Non-Domestic Rate, NNDR). The replacement was thus closer to a system of assigned revenues, since the effective rate at which the sector would be taxed was no longer a matter for local government. Central government instead introduced a Uniform Business Rate (UBR) which would raise non-domestic revenues to be redistributed between authorities largely on a per capita basis. As King (1988) noted :

"...the fact that local authorities (will) initially collect the tax...on an agency basis and then hand its proceeds over to the centre for redistribution is of no real significance at all" (p.147)

The pattern of resource redistribution in the non-domestic sector is one which attracted less attention than the poll tax itself, despite having as significant implications for councils. This research is unable to redress that imbalance, other than to underline its pivotal role in the reform of finance and in compromising the strategy of enhancing local accountability (to be discussed later in this chapter).

### (3.) The Grant system

The existing system of central grant transfers was also held to be concealing the real costs of local services from local electors, further frustrating the task of disciplining councils towards greater accountability. In spite of the trend of reducing the central contribution to local budgets (from 75% of local spending in 1975-76 to 56% in 1987-88, MacGregor 1991) and a range of legislation designed to penalise authorities judged as fiscally irresponsible (through grant tapering, clawback and rate capping), the net result by the mid-1980s remained an increase in the average rates burden as local government chose to close its revenue shortfall through higher taxation rather than reduced spending. The Rate Support Grant system was judged as 'effort-related', wherein historical spending levels were included in grant calculations (as part of the 'needs' element). Thus, the reform of grant payments was based on simplifying the method of calculating grant resources and greater stability in year-to-year changes (functional for the purpose of relating spending shifts to tax changes). The new Revenue Support Grant system then was composed of a simplified Needs Grant and a new Standard Grant. The Standard element was introduced as general grant support, payments being closely related to changes in the adult populations of local authorities. This reform marked a significant change in the Government's view of distributional priorities (Bennett 1989), where 'need to spend' became defined more by demographic trends than the uneven distribution of rateable resources as in the previous grant system. The abolition of 'resources' equalisation had a significant influence in directing the new pattern of grant allocations and shifts and the range in which poll tax charges were set. Given the degree of influence of grant payments to local budgetary decision-making, these changes threatened to compromise the aim of matching tax changes more closely to spending changes. Along with safety net grant distributions (to phase in the full extent of gains and losses between authorities), the *gearing effects* resulting from variations in the proportion of council spending financed from grants, assigned revenues and the local tax base were judged to prevent any such matching relationship (Gibson 1987). The prospects for local accountability in the terms set by the Green Paper were uncertain.

In summary, the finance reforms and in particular the introduction of a visible local poll tax, was to have provided irresistible pressures for councils to keep spending in line with Government assessments : every £1 'spending up' carried an entire £1 to the poll tax

burden and thus the public. Purposely-designed 'poll tax electorates' were to judge the taxing and spending decisions of their authorities more closely and critically and presumably swing towards lower-taxing Conservative candidates in council elections. Nevertheless, powers to cap council budgets were retained under the reform even if there ought to have been no room to apply them if the local accountability mechanism would work as anticipated by the Scottish Office. The reform was thus presented in terms of devolving powers of scrutiny to the public over matters of local government spending. Gibson (1990) however judged the accountability rationale as a "cover story" which was convenient at the time of the reform but emerged as a lower priority than controlling council spending when up to twenty English authorities were capped on the introduction of the tax in April 1990. However the reform was presented, the retention of capping powers was not the only unusual feature. As noted by Gibson (1990), the Government failed in its Green Paper to promote the poll tax replacement. The poor performance of the rates was emphasised : "Rates are no better related to ability to pay than a flat-rate charge would be" (DoE 1986, p.24). However the conclusion that "...overall a community charge would perform *no worse* than the rates" (emphasis added) on this measure hardly represented a convincing case for reform (DoE 1986, p.25). Finally the review maintained that most local government services would continue to be funded largely from income taxes (reflected in central grant payments) and non-domestic ratepayers. Those with higher incomes would continue to pay more than those on lower incomes. In other words it was the progressiveness of the overall tax system which was considered to be important rather than any constituent part of it separately. Bennett (1989) argued that the distributional effects of the poll tax, meaning that low income groups and the very poor would pay it, were intentional : "Whether (these) are socially desirable or not depends on the treatment of that individual within the total tax - benefit system" (p.402). As Gibson (1987,1990) argued however, it is illogical to use the progressive nature of national taxation as an aid to ameliorate the regressiveness of the poll tax and not also include this as a factor to alleviate the assumed unfairness of domestic rates. Further, given the longer-term redistribution of non-domestic rate income towards authorities with traditionally smaller commercial and larger residential tax bases, the progressive value of a central element in local funding was reduced.

In fact the reference to the ability to pay issue (above) was significant since it revealed much about the Government's interpretation of the redistributive principle in matters of taxation. Before any judgement of the reformed system of finance can begin, the basic question raised in the introduction must be considered : what broad principles guided the Government towards the course set out in "Paying for local government" ?

## 1.2 A need to reform ?

Firstly, the arguments for controlling local government spending more tightly are assessed in more detail. The attempt is to identify the factors which resulted in the finance reform beyond those expressed in the legislation or the Green Paper, including the ideological

motivations. The decision to reform the rating system reveals little in itself about these issues. Taken with the choice of a poll tax on the other hand, it allows a reading of Government economic philosophy and partisan disposition.

The public sector, and local government more specifically, experienced intense reassessment during the years of Thatcher governments (although many of the trends in expenditure for example were pushed forward rather than initiated). The 'right' to deliver those elements of public service consumption which was traditionally assumed to be that of local authorities was challenged as the role of local government was recast in terms of 'enabling' rather than 'providing' (Stoker 1989). The poll tax marked a profound challenge to the right to levy a reasonable proportion of local income through taxation (based on historical convention rather than any constitutional safeguard). If the 1980s had a dominant theme, it was surely defined by the renewed commitment to conviction politics as Conservative administrations sought to break with the Keynesian approach to economic management and the Beveridgean approach to the Fordist welfare state. (This term is contestable and is discussed in more detail at a later stage). Although the fortunes of the public sector have altered over time, the political economy which Thatcherism was committed to (even if it failed to advance on all the fronts it had hoped to) represented a qualitatively different environment for public policy. Local government was implicitly part of the Government's reformist intentions : not only was it held to represent many of the labour market rigidities which Thatcherism was strongly opposed to, but a number of councils mounted a serious challenge to the position of central government *per se* (and not just the Conservative administrations) in taxing, spending and policy development areas. The significance of the conflict between central and local government during rates disputes is addressed in Chapters Four and Five. An account of why the rates were abandoned and why a poll tax was introduced thus requires attention to economic and political motives.

The Green Paper emphasised that reforming finance represented another strand in the long-term objective of reducing public expenditure, even if policies to achieve reductions in central government had all but failed. (Spending on housing was the only significant exception, as global expenditure rose to accommodate the expanding costs of defence and unemployment, Taylor-Gooby 1985). It is not difficult to appreciate how the exercise in accountability was seen as a euphemism for spending cuts (Martlew and Bailey 1988; Gibson 1990). Accepting this motive, the impact of local taxation on macroeconomic policy should be considered since it was the threat posed by the rates to central government's 'legitimate aim' of controlling economic policy which justified the original concern with the rates burden. Midwinter and Mair (1987) are among the most prominent of those who developed a critique of the Government's economic rationale for abolishing rates. The concept of economic management was argued to be an ironic justification for Conservative governments of the 1980s, given its assumptions of state intervention, regulation of the economy and the ability of the state to fulfil a management role at all. In fact this is one example of the contradiction between the political discourse of Thatcherism and its policy activity. (Chapter Nine considers how far the administrations succeeded in

'rolling back the frontiers of the state'). More importantly though, the authors point to the incorrect equation of "macroeconomic necessity" - justifying control of local taxation powers - and the political priorities of governments. Simple assertion was not judged as a convincing case for the reform.

The argument that the dynamics of monetary supply are significantly determined by public borrowing and that local authority borrowing is in turn a significant determinant of total public borrowing was forwarded in the review without evidence. From this account, the public sector would be envisaged as financing its programmes largely through borrowing. However, it was rateborne expenditure which was of increasing importance for the local public sector and no evidence was available which suggested that local taxation had any net inflationary or demand impacts in itself. This hints at a dichotomy between public and private sectors (and 'the public' versus 'the private' more broadly) in which public sector activity was equated with reproduction costs (consumption, taxation) and a drain on the productive capacity of the wealth-creating private sector. Such a perspective drew upon the 'Crowding Out' and 'Structural Imbalance' theses (of Bacon and Eltis 1976, for example). Thus if the proportion of Gross Domestic Product (GDP) consumed by public spending rises, GDP would fall, since such an increase would be non-productive and inflationary pressures would accumulate leading to a greater need to borrow. Local government was identified as a significant actor in this scenario. Yet there appears an important contradiction in the Government's interpretation of these factors (Midwinter and Mair 1987). If the public sector does 'crowd out' profit-engineering, why were central government budgets not to be reduced when they totalled at least 75% of public sector current spending in 1985 -86 ?

The Green Paper did not make reference to the acceleration of bank lending to the private sector in fuelling the growth of money supply. Its 85% share of money supply expansion was hardly comparable with the 15% contribution of the Public Sector Borrowing Requirement (the PSBR, the gap between expenditure and resources). Given that the Local Authority Borrowing Requirement (LABR) accounted for approximately one-fifth of the total PSBR, council borrowing contributed 3% to the growth of money supply based on Midwinter and Mair's review of the public economics literature. Even if the monetarist philosophy of central government was justifiable, tackling local government was a strategy based on much effort for little gain and a net deterioration of local - central relations. If local taxing and spending was a threat to macroeconomic policy, other sources closer to central government were more significant threats. If the borrowing element was unable to make much impact on economic policy, perhaps the contribution of rate increases was more important as well as more consistent with the Green Paper analysis. Yet, rate revenues accounted for only a small proportion of all taxes raised (less than 15%). Instead an explanation was more likely to be rooted in the visibility of the property tax exaggerating its importance within the overall tax yield. As discussed in Chapter Four, large tax increases were not 'hidden' (as the VAT increase was in 1991 for example) helping to explain the periodic waves of popular opposition to the rates. One

review of the Green Paper concluded that the case for replacing the rates was constructed on the misleading use of assumptions or inadequate evidence :

"A review of the empirical evidence offered in support of the key arguments in the Green Paper will be cursory - little that constitutes evidence over simply assertion is actually on offer. The proposals instead mark the triumph of ideology over analysis " (Midwinter and Mair 1987, p.177)

Moreover, when the aggregate yield of the poll tax was planned to be similar to that of domestic rates, the spending control objective was compromised : *the reform of local government finance was about the redistribution of costs rather than their reduction.* Although not alluded to in the Green Paper, it is clear that the system of domestic rates was opposed precisely because it allowed councils limited scope to tax higher-income households more. Redistribution was considered to be the legitimate function of central government alone through national income taxes. This strongly suggests that it was the distribution of the local tax burden which concerned the Government more than its overall economic impact. This transformation of the pattern rather than the overall size of costs and benefits is evident throughout this analysis.

In terms of the political reasons for reform, the 1985 Scottish revaluation protest (the focus of Chapter Four) was identified as resulting in many households facing "quite arbitrary and unpredictable impositions" :

"...it is no surprise that 1985 has forcibly reminded many Scottish ratepayers of the deficits in rates as a means of paying for local government. There has been a widespread loss of public confidence in the present Scottish rating system and a vociferous demand for reform" (DoE 1986, Paragraph 8.21, p.61)

At this stage it is sufficient to argue that the revaluation protest was significant not for the numbers of active opponents of the rates but in terms of who and where protested. The campaign was based largely in the Conservative Party's own political constituency of Scottish home-owners, coming to shoulder too great a burden for other people's service costs through higher rate payments. Following on from the highly critical Audit Commission report in 1984, the Scottish revaluation provided a stimulus for reform, although it was the parallel to be drawn for the rest of Britain had a revaluation proceeded there which was the prime motivating consideration. This chapter has approached a theory of government motivation to explain its reformist arguments. What is now of interest is how the Thatcher project pursued these arguments towards a poll tax solution.

### 1.3 Why a poll tax ?

#### 1.3.1 The Benefit Principle and the redistributive principle

Following a review of the rating system, the Green Paper did not propose a reformed property tax (such as a modified capital values tax which caused controversy as the

Labour Party's proposed replacement for the poll tax in 1990 and which eventually was introduced as the council tax in 1993). Nor was a local income tax favoured : it was rejected despite its common use in other OECD states (see Chapter Four). Instead a flat rate tax per adult was represented in the conclusion "The Way Forward : a Community Charge" as the solution to the core problems facing local government finance in Britain. This choice was by no means accidental :

"...the community charge was not simply an unpopular mistake but in fact part of the whole Thatcherite welfare strategy" (MacGregor 1991, p.443)

The poll tax policy was derived from a tradition of liberal economics and a reading of public choice theory by Britain's New Right. Thus it emerged from an ongoing policy debate (even if it was one traditionally considered marginal for British public policy) rather than being unrooted in theory or political philosophy (Quirk 1986). An explicit reference to these roots of the tax was provided by former Environment Secretary Nicholas Ridley in a speech made in 1987 :

"I think in terms of local authority services, people should be paying for what they get. It has got nothing to do with how rich you are. In this country we are too sold on the idea that the rich should pay for other people's services" (Quoted in MacGregor 1989, p.22)

This quote was used in the group discussions conducted during the fieldwork for this research as a prompt to explore public attitudes to the principles of taxation. In terms of how local services should be organised, paid for through taxation and used - how patterns of cost and benefit should be related - a number of theories can be addressed. The degree of local autonomy over service provision is one consideration and the spatial-territorial structure of local governments is another (considered by King 1984 for example). The central question here however relates to the contested financial issues of local services : who benefits from consumption and who pays ? Should all benefits be charged to consumers if they can be identified ? Should relative 'need' be a more salient feature of public services than access to 'resources' ?

These questions define the classic debate centring on the distinction between *beneficial* and *redistributive* goods provided by local government and the associated belief that the method of local taxation does or should reflect the difference. Thus benefit taxes and redistributive taxes are identified (user charges and local income taxes are examples of each), based on the principles of paying for service benefits received along the lines of the quote above and ability to pay, respectively. To summarise a more complicated debate, the benefit principle argues that people should be taxed according to the cost of their benefits. According to Foster et. al. (1980), a benefit tax would lead to the situation where individuals would in effect buy their services from governments.

The redistributive principle makes an implicit value judgement in favour of a more

equitable distribution of service benefits in recognition of the unequal inability to pay on a market basis. This is typically reflected in local income taxes which tap incomes directly. Other taxes (such as domestic rates) are broadly redistributive after rebates are applied. While a neat distinction is useful for presentational purposes, it is increasingly tenuous in the context of modern local government (above all following the Thatcher reforms). Not only are the majority of services difficult to classify as either 'beneficial' or 'redistributive', the traditional division of the public into groups receiving specific services is difficult to sustain. This poses problems in deciding upon an appropriate means of taxation. Education for example is considered to have redistributive elements at least up to the age of sixteen in addition to the benefit received by its participants over not receiving the service since it is not directly dependent upon wealth. Thus,

"...neither the nature of service provision nor the property tax can be described as purely beneficial....Similar arguments pertain about the redistributive principle. Few local services are entirely for the benefit of poor people" (Midwinter and Mair 1987, pp.114-115)

How does local taxation reflect this combination of service benefits in terms of each principle ? The British experience has been to avoid the question. Given its history of dependence on only one local tax - and whether the rates, the poll tax or the council tax is not important in this respect - it is apparent that the relationship between local service costs and benefits has not been adequately theorised.

The Green Paper analysis however addressed this debate by stating that "a consideration of the fairness of local taxes needs to take account of both principles" but that "it would not be appropriate to rely too heavily on a redistributive tax to fund local authority services" (DoE 1986, pp.20-25). The rates were rejected as performing badly on both principles in favour of a poll tax which would "provide a closer reflection of the benefit from modern people-based services than a property tax" (p.25). The response to the problem of accommodating two means of distributing service benefits was to displace the redistributive principle entirely by benefit taxation (or at least what the Government considered to be a benefit tax). The reform marked a radical shift towards the notion of charging for local services even if the poll tax was an imperfect charging mechanism

### 1.3.2 The influence of public choice theory.

"....there is more logic behind the (poll) tax proposals than many credit....public choice theory provides the implicit philosophy or ideology behind the proposals" (Hepple 1989, p.387)

Public choice theory is based on the study of collective or non-market decisions from a market perspective, influenced by models derived from neo-liberal economic analysis and consumer theories of democracy (as developed by Dahl and Downs for example). Various interpretations of the theory found some influence in North American normative thinking and to a lesser extent in policy. Public choice ideas though were largely dismissed as



inappropriate in the European context. Whether the theory is relevant to British local government or not, Hepple's contention and the clear links which emerged between the New Right and public choice proponents imply that its implications cannot be ignored.

Pinch (1985) identifies public choice theories as one normative perspective for explaining how the service benefits of government are distributed (in terms of access to resources, material advantage and the distribution of influence over the policy-making process). The dominant element of the theory has been the development of private market analogies applied to the behaviour of the public sector (and an economic theory of the democratic process). The most explicitly geographical and familiar attempt to explain public 'solutions' to allocation problems in market terms was that of Tiebout (1956) who argued that residential location would be based on how the public as consumers interpreted the public service 'market' available to them. Taxation thus played a central role in the tradeoff judgements facing consumers. Tiebout's argument held that people would migrate to areas where the local 'fiscal wedge' (King 1984) was most beneficial to them (i.e. where tax costs and service benefits were delivered in the balance they preferred). Market-like competitive forces were assumed to sustain the differentiation of communities as market territories in the highly fragmented (and more homogeneous) urban government structures of North America. Such migration was termed 'exit' by public choice. Pinch notes the assumptions made by the Tiebout interpretation of public choice, in particular the capacity of the market to distribute mobility opportunities widely and the central significance of the quality of local services for residential behaviour. Since many of the assumptions are not sustainable beyond the context in which the theory was derived, Pinch argues that a *pluralist* model of public choice theory - accommodating exit strategies as one possible response rather than placing it at the centre of the analysis - has been more influential. Thus, 'voice' and 'loyalty' or 'resignation' strategies are also paths of 'resolution' in the problems of service distribution. (This categorisation is drawn upon later in this chapter as part of the discussion of research questions).

The Green Paper's rejection of the redistributive principle is consistent with a public choice formulation of tax policy. Given that individuals are assumed to act on self-interest whether in the market place or the surrogate market represented by the public sector in Tiebout's analysis, exit among higher taxpayers will be encouraged from areas where a negative fiscal wedge develops (in other words where local taxation is highly progressive). From an economic perspective this would increase inefficiency. An argument against redistributive taxes can then be considered :

"....there would be major problems for any area which attempted to achieve a more equal distribution of incomes than others" (King 1984, p.32)

King (1984) concludes that public choice questions have been important "at the margins" to which can be added "for a limited group of the public". There is no evidence that migratory patterns are significantly influenced by local tax and service factors as conceded

by Hepple (1989) for example :

"Tiebout processes are not effective....and *that* is precisely what worries the public choice theorist ! "  
(p.391)

Although there is a traditional school of public choice theory (mainly of economists) who seek empirical evidence of the model, a more radical interpretation emerged which preferred to push the theory further by seeking policy expressions. This ideological focus renewed the public choice debate in Britain and encouraged Government support for the poll tax.

Considering the history of consolidation rather than fragmentation in British government structures, the territorial basis of public policy is inappropriate for public choice theories of fiscal migration to be expressed. The logic of a public choice reform might have pointed towards transforming the spatial organisation of local government (towards a more fragmented structure) and distributing taxing powers to local community governments. Much interest in such a solution was evident from the Adam Smith Institute for example (a right-wing British think-tank with close links to the Conservative Party). Instead the logic was interpreted in a different way : to overcome the problems of fiscal exploitation (freeridership under the rates) which would have been expressed in Tiebout-style migration if the territorial structure had allowed, the basis of local taxation was changed towards one which would frustrate the redistributive principle. In fact the poll tax impact was thoroughly redistributive, but in a regressive sense (Chapter Five). The outcome of the fusion between New Right policy formation and public choice thinking was presented as a British 'benefit tax'. Ironically however, the solution could not be considered as faithful to public choice theories which place the exit option at the centre of the analysis. The poll tax could not offer the choice of exit from the costs of libraries or education for consumers who did not wish to pay for them (Paddison 1989), other than through the unofficial route of non-payment (Chapter Eight). The expectation was that differentials within local authorities would be based on household occupancy rather than income or property resources and that the tax differences between authorities would be reduced. In theory this was to have reduced the unmet demand for fiscal migration. To continue this evaluation of the Government's theory of taxation, the contention that the poll tax was a benefit tax unlike the rates is addressed, before the relationship with democratic theory is considered in the following section.

The poll tax was confined to the theoretical literature until the review in the mid-1980s and it is difficult to identify serious policy proposals in its favour before then (the opening quote in this chapter revealing the position of the Government in 1981). King (1984) for example considered that a personal income tax would be the best local tax option if it were not for the incentive to citizens to locate where the costs of services were lower than service benefits. This condition would only be resolved when tax costs reflected the costs of providing services : this argument for a benefit tax concluded that the more regressive

taxes were, the more likely they were to meet this condition. The poll tax was described as having "interesting properties" :

"...its non-existence stems undoubtedly from its regressive nature; perhaps a poll tax with rebates for the poor is a possibility worthy of further investigation" (King 1984, p.241)

Even among the literature sympathetic to the idea of a poll tax, the lack of detail devoted to it suggested that it was hardly considered a likely replacement for the rates. Nevertheless the Government was confident it had found a benefit tax for the efficient funding of beneficial local services. If this was the objective, Foster et. al. (1980) had argued that local authorities should levy not a tax at all but a *charge* set equal to the long-term costs of each service consumed. Although the Green Paper had presented the new tax as a 'community charge', a poll tax was argued to be an efficient levy if (i) all citizens consumed the same services to the same extent and at a cost equal to the local poll tax; (ii) all services are provided for people not property - i.e. if they are beneficial; and (iii) if tax - benefit imbalances could be accommodated through fiscal migration. Clearly these proviso impose ideal conditions not found in British local government. Above all, there is no justification for assuming consumption preferences, costs and values to those using the services are similar. Middle class consumption of public services across a lifetime of using the welfare state has been greater than anticipated since its creation (Le Grand 1982; Taylor-Gooby 1985; Woolley and Le Grand 1990). In the context of local government services, Bramley et. al. (1989) expanded upon earlier arguments about the disparity in actual not implied consumption levels and corresponding tax burdens to question whether the poll tax was the benefit tax it was claimed to be. The authors pointed to the systematic lack of evidence on the pattern of service benefits in the Green Paper and the reliance on assumptions about the gap between paying for and using services assumed to represent fiscal exploitation. Their comprehensive survey of the range of services provided by Cheshire County Council in north-west England revealed a clear pattern relating the costs *and the value* of service consumption to income and occupational data. Unsurprisingly the benefits of local goods were found to be unevenly distributed, but the direction of the relationship contradicted the implicit assumptions of a poll tax. Benefits had a positive relationship to income, but increased at a less than proportionate rate (Gibson 1990). The better-off were found to use services costing between 45% and 70% more than those used by the poorest households :

"The Government is on shaky ground with most of its other arguments (distributional effects, local accountability and an improved grants system, technical efficiency). If...the poll tax doesn't even qualify as a Benefit Tax, its last prop of legitimacy is removed" (Bramley et. al. 1989, p.187)

This insight argues against a flat-rate tax which mismatches benefits and costs. Indeed if a benefit tax is sought (and if services were wholly beneficial), they suggest in accord with Midwinter and Mair (1987) that the rating system be reconsidered since it was found to match the actual differentials in consumption with tax costs more closely than the poll tax.

In the absence of any contradictory evidence, the poll tax failed on these grounds.

As well as a theory of taxation, public choice also encouraged a theory of *motivation* to explain how individuals and local government behave over public allocation questions. Rational individualism is again the key to understanding this perspective. At the heart of this theory is the belief that democratic procedures can be interpreted using economic principles. In the absence of a pricing mechanism in the public sector (notwithstanding the attempts to introduce market disciplines into local government among later Thatcher policies), citizens are assumed to act as consumers whose behaviour is inferred from how they vote : "votes are market signals" (Dahl 1956). Imposing a simple consumerist view of democracy, local taxes act as market *prices*, voting becomes the surrogate for market *demand* for a variety of tax - service packages and the market's *profit* motive finds analogy in the electoral legitimisation sought by councillors and bureaucrats (whose jobs and budgets depend on re-election). From the perspective of the Green Paper, councils had an interest in expanding *supply* (service spending) under the non-accountable system of rates. For public choice proponents such as Hepple (1989), the distribution of the tax burden encouraged the growth of "local leviathans", whose fiscal bases extended beyond the control of the minority of taxpayers with fully-costed interests. Thus the task of the poll tax was to break the model of freeridership and place pressure on councils to reduce budgets and tax levels. All electors would then have 'an incentive for economy' since the costs of higher spending would be faced equally. This implied a theory of economic voting wherein the main motivation would be to support candidates offering lower tax policies (tested in Chapter Seven). A more comprehensive review of the freeridership theory is included in Chapter Four.

### 1.3.3 Public choice versus Hobson's choice

The last element of the review of the rationale for the poll tax concerns the economic theory of democracy. The assumption that voting is a surrogate for market demand could rest uneasily in this domain if the outcomes (the public response) run counter to its policy objectives. Consider the scenario where a majority of voters under a poll tax, fully aware of the financial implications of their decisions, prefer a high local spending / high taxing package. This is clearly not anticipated in the accountable environment envisaged by the Government : responsible voting decisions are assumed. If voters were to act 'irrationally', is this because of imperfect information (and hence a problem which should ease over time) or is it simply because the economic voting assumptions are untenable ? How does the theory respond if voters continue on a course of irresponsible action ?

Hepple (1989) states in his public choice analysis of the poll tax that unanimous local decisions are the ideal, but usually impossible (and certainly so outwith small jurisdictions). This is presumably to ensure that individual preferences, not shared by the local majority, are respected:

"Majoritarian democracy... can be a threat to liberty, especially when taxation issues are involved.. ..A majority may override and dominate a minority, and fiscally exploit them through for example highly progressive forms of taxation. Such uncontrolled democracy leads inexorably to the overexpansion of the Public Sector..." (Hepple 1989, p.390).

This appears as a specific interpretation of public choice theory, suggesting support for the position outlined by Harris and Seldon :

"Profoundly disturbing questions must be raised about the imperfections or obstacles in the representative political process that frustrate the wishes of the sovereign populace it is ostensibly designed to 'represent'.....the weight of evidence is that a vote is much less effective than purchasing power....the market is potentially more democratic than the state" (Quoted in MacGregor 1989, p.15)

What is not discussed though is the public choice verdict on majorities which choose high spending and high taxing *in the knowledge* of the costs and benefits involved. To the past debates about the centralisation of power towards central government and the fiscal exploitation of ratepayers by councils and non-ratepayers, public choice theory adds the idea of the exploitation of the voting majority. This appears to have profound implications for democratic theory if only 'appropriate' results are acceptable. Such arguments in effect support the individual's right of exit from the costs of local public good provision to purchase preferred goods individually (and privately). It seems also to deny the legitimacy of a democratic mandate when one has been given unless it is overwhelming and 'rational', and condones the withdrawal of participation in the public sphere if it is not. Where the public chooses progressive taxation, then the public's choice ought to be denied. Thus, public choice offers private choice for those able to exit to private provision and Hobson's choice for everyone else. In the final analysis it is an unusual reading of 'democracy' (MacGregor calls it anti-democratic) although in keeping with the Buchanan theory of consumer democracy. The role of the poll tax in encouraging the individualisation of consumption responsibility is further addressed in Chapter Nine.

This alternative perspective attempts to justify public choice as libertarian through its emphasis on the individual. Given the aspirations of the poll tax to be a public choice tax, it should be pointed out that new groups of taxpayers were fiscally exploited compared to rates. Precisely because the poll tax did meet the condition of being regressive, exploitative taxation shifted to lower income groups. This was no less exploitation of the individual. If the distributional consequences are not ignored, public choice should have no problem in justifying the greater tax take from lower income groups as fair. Within this view, the wealth of consumers is distinct from their behaviour, and democratic theory here argues that the separation can be translated into a pure benefit tax. Above all though, the contradiction of public choice is apparent in its uneven treatment of the individual. Implicit in the theory is an assumption of equal opportunity to participate, whether in consumption of goods or voting. Nowhere in the analysis however is there any suggestion that the exit option is (or should be) equally accessible. Thus exit is considered necessary for higher-

income groups in high-spending authorities with progressive taxation, exactly the situation thought to exist under the rating system. With the introduction of a community charge, there was no mention of any exit possibilities for those who lost compared with rates. Instead, a 'voice' option (Pinch 1985) is seen from a pluralist perspective as the response available to all individuals facing some problem. 'Voice' involves protest campaigns, to place pressure on decision-makers to encourage a more favourable outcome within the existing order. The Anti-Poll Tax Federations in Scotland represent perhaps the most organised medium for citizen protest through voice strategies, although their calls for non-payment of the new tax could be considered as a form of exit behaviour. Another option would be to accept the 'problem' (in this case an unpopular tax). Where individuals feel powerless to change legislation and alienated from political participation, a 'loyalty or resignation' approach might be adopted. As Pinch notes, this is a common option in British and American cities, yet is not considered in public choice theory.

At this stage in the analysis it is clear that an intense contest of ideas emerged over the future of public welfare. The irony is that opponents may assume a common starting point. In both the work of Bramley et al.(1989) and Hepple (1989), the inadequacies of the poll tax as a benefit tax are revealed. Hepple for example refers to Le Grand's work (1982) on the welfare benefits received by middle class households and uses it as the means to a policy end never intended by the author. If local public goods are being over-consumed by higher income groups relative to their need, the public choice view is that user charges should be introduced to pay for them. Moreover, many functions ought to be transferred to the private sector, leaving a rationalised public sector to serve the needs of its true dependents. The value of individual choice is indeed given priority in Hepple's vision and the opportunity for exit from coercive taxation is realised in a way which the poll tax was unable to. Although Bramley et. al. (1989) agreed that "local government has become a pretty feeble engine of redistribution" (p.205) in the wake of the abolition of rates and that their own evidence was as likely to attract support for charging as any alternative, this was hardly the policy response they favoured. Clearly the tax system at the local level is important in accommodating or exacerbating the reality of class-bias in consumption patterns. As Hepple (1989) notes,

"...demonstrating the cost-benefit mismatch does indeed point in either of two very different policy directions" (p.395).

Hepple's conclusion that "the central aim of a public choice theorist... is to enhance liberty, liberal democracy and responsible citizenship" (p.397) sounds plausible until the means involved are considered. To summarise the public choice interpretation of the reform, there was enthusiasm for replacing rates with the poll tax. However, in itself this was not an adequate solution. According to Hepple, the changes should continue and "face up to what the Green Paper hinted at : that the reform of finance should be only the prelude to a reappraisal of functional structure. Moreover, the objectives of such a review are clear : a suitably contracted public sector, where grant transfers are minimised,

redistribution as is necessary is to individuals (not between territories) and the bulk of provision will be privately charged and consumed" (p.396). Thus the point at which the poll tax reform intersected with the broader Thatcherite strategy for the economy, the nature of government and systems of welfare is revealed.

Modern democratic theory, in assuming equal opportunity of participation and that voter input is fundamental in this respect, poses its own problems for its more radical theorists. It creates a contradiction concerning the legitimacy of collective as opposed to individual decisions which it is unable to reconcile. Just as the Government review did not attempt to accommodate the local redistributive principle, public choice accommodates majoritarian outcomes only when they are considered rational. As an example, the US fiscal limitations movement succeeded in California when Proposition 13 was passed by the majority of voters and property taxes reduced (Danziger 1980). In this situation, the *majority* opinion coincided with the aims (if not the values) of public choice, with the rational individual's interest in keeping taxes down appearing to dominate. (Sears and Citrin 1985 present other more detailed arguments about the importance of the referendum in delivering a symbolic verdict on 'big government'). This result seemed to encourage a 'contagion effect' with a number of other states passing tax limitation laws. By 1980 however, California voters faced another referendum (Proposition 9) arguing for a 50% reduction in state income tax. The reasons for its overwhelming failure are discussed in detail by Lewis (1982). The problem for public choice analysis with giving the public power to decide taxation issues is clear : voters will not always act in the rational manner expected. With the rejection of Proposition 9 then, public choice theorists would emphasise the *minority* individual interests 'exploited' by the majority. This conclusion has wider significance for extending public participation in decision-making : public opinion will either be supported or criticised depending on how outcomes match partisan dispositions.

No longer do theorists like Hepple wish to accept the elements of Downs' and Tiebout's models which underestimate the role of political ideology. However this move from the abstract to the applied has not yet encouraged a consideration of the unequal distribution of power within civil society and with the state. Public choice accounts highlight how the New Right attempted to colonize concepts such as 'democracy', 'devolution' and 'decentralisation' and present them as commodified terms (thus a "share-owning democracy" and a "home-owning democracy" were commonly used to describe the popular appeal of Thatcherism. The development of School Boards was presented in terms of devolving power from government to parents and the Citizen's Charter introduced by the Major administration emphasised the rights of the public as consumers rather than citizens in the wider sense). Increasingly these terms meant little without reference to specific political definitions. (Smith 1989 addresses these issues and develops a renewed theory of citizenship based on entitlement rather than consumer influence as a challenge to the New Right). The poll tax was thus in line with these trends in its encouragement of a consumerist approach to welfare and behaviour.

## 1.4 Research Questions

This chapter provides an introduction to the issues which surrounded the planning of the poll tax. It supports the argument of MacGregor (1989,1991) among others that the significance of the tax lay far beyond its small and declining share of local authority revenues and share of total tax income : "the financial implications may be much less critical in the long-run than the impact the choices made will have for democracy and the welfare state" (MacGregor 1989, p.14). Although its absolute fiscal significance is difficult to reconcile with the public and political reaction which the poll tax met with, this thesis aims to show that the policy was about much more than altering the much-discussed mismatch between local tax costs and service benefits. It was implicitly part of the Thatcherite agenda for altering the behaviour of British people but also their expectations of government and of each other. In other words the project was one of cultural dimensions. For this reason the central focus of this research is proposed : taxation issues are located at the boundaries between the changing interactions of civil society and the state. To change the behaviour of civil society, certain ways of thinking would have to be challenged. By emphasising the individual's personal responsibilities above those of any wider community, the tax was an important means of accelerating other trends restructuring the linkages within civil society. The research questions which emerge from this perspective are now considered.

Dickens (1988) presents an insightful interpretation of John Urry's concept of horizontal and vertical orientations in civil society (that is social life as a *process* outside paid employment). Traditionally, vertical civil societies were considered more common, represented where social life was strongly influenced by the relations of employment itself. This implies that social and political contests are based on class divisions expressed through the workplace. Although labour and trade union movements organising in the social world of employees is one of the most obvious examples, Dickens (1988) considers how elite sections of the service class appear to be increasingly vertically integrated through employer-funded benefits (company cars, medical insurance and occasionally housing costs) : a new set of 'company towns' in functional terms can be identified on a fragmented and uneven spatial basis. Horizontal civil society suggests that social life becomes less organised around issues of employment : there is a substantial disconnection between experiences in civil society and concerns in the workplace. Urry argues that this orientation is becoming more important as class relations are transformed and struggles emphasise issues of consumption, especially housing, gender, race and the locality. Dickens' approach is of interest because it argues in favour of retaining the categories advanced by Urry but in modified form. Thus, although a long-term trend might be discernible in which the separation of the home and the workplace is increasingly clear, civil society is so differentiated it is unclear whether even localised societies can be classed as mainly horizontal or vertical. Dickens provides examples from the Mass Observation Archive to argue that within the same households, members may experience social interactions in opposite directions. Similar points about the uneven nature of



disorganisation of civil society could be drawn from Urry's later work with Scott Lash (1987). The interest in how different aspects of civil society combine in different spatial contexts (Dickens 1988, p.104) is shared in this research.

If issues beyond the workplace are of increasing political significance, this parallels theories about the emergence of consumption issues in establishing and reshaping identities. The Thatcherite project understood this and placed wider access to home ownership at the core of its political message for example. However there are competing definitions of consumption as well. Dickens implies that the exchange of money for goods refers mainly to private consumption. Although private rather than public strategies have certainly been part of the argument about changing identities, money also includes taxes paid to governments in exchange for public service goods. In fact political contests in this sphere are probably more marked because many goods are consumed in kind via the process of political decision-making rather than through the market mechanism. The poll tax is therefore difficult to position in the terms discussed. It appeared to qualify as an influence on horizontal civil society, focussing attention on how people in different houses in different places gained or lost. Yet, there is also reason to expect that its impact was to confirm existing labour market divisions even if the poll tax response was mediated through communities rather than workplaces. By the concluding chapter in this thesis, a judgement on the tax in spatial and fiscal terms, but also its fundamental socio-cultural terms, will be reached.

The responses of civil society are set in the context of different local authorities. Chapter Three introduces four Districts in central Scotland whose recent political experiences were dissimilar. How did changing central - local government relations affect these areas under the rates ? How is the politics of local government viewed by different actors ? This chapter attempts to trace the role of local taxation as a political issue in the past. The extent to which it has been expressed in local terms - through distinct tax cultures for example - will be considered throughout the thesis. This leads to a study of the characteristics of the rates system (Chapter Four) to allow an evaluation of the arguments presented in the Green Paper. How appropriate was the Government's analysis of the problems with the rates, in particular the problem of freeridership? Evidence is presented on who and where paid the rates in the year before the poll tax was introduced for comparison with earlier assumptions. In this chapter the Scottish revaluation protest is studied in greater detail drawing upon local newspaper coverage from 1985. The concept of bargaining powers and their distribution is introduced. The socio-spatial impact of the tax transition in 1989 is explored in Chapter Five. The key question here is : what was the effect of this radical shift in the interaction of the state and civil society between places and between households ? Questionnaire survey evidence and the findings of an empirical analysis across the Regional Electoral Divisions in urban Scotland are presented. These chapters together study the different geography of two local taxes.

The political and philosophical issues introduced in this opening chapter are then

addressed with reference to the framework considered in the previous section on public choice influences. Pluralist models of public choice theory identify alternative means of resolving the contests facing civil society (Pinch 1985). Hirschmann applied the scheme in research on decision-making responses of companies. Its traditional pluralist interpretation is not supported here since it is usually assumed that governments respond to the demands of interest groups without systematic bias : in other words that the state assumes the role of arbiter of political contests. Political outcomes in Britain may be unpredictable (the introduction of the poll tax being a classic example) but they are hardly unstructured. Nevertheless, the concept of alternative paths open to civil society in negotiating policy responses with the state appears to be a useful one. 'Voice' and 'Exit' strategies are focused on in separate chapters while 'Loyalty' (or resignation) paths are considered more generally. Thus, in what directions did civil society move as it responded to the poll tax specifically and the broader welfare reforms of the Thatcher governments ?

The public's 'voice' responses are studied in Chapters Six and Seven. The *attitudinal* characteristics of how the poll tax was received are measured from questionnaire evidence. Was the public divided in its attitudes on the fairness of the poll tax simply according to whether they gained or lost (the egocentric or self-interest argument) or were sociotropic considerations (based in principle) important ? Is the distinction sustainable ? How meaningful are tax attitudes (and political attitudes in general) given the partisan dealignment thesis ? The behavioural characteristics of the 'voice' reaction are pursued in Chapter Seven, where the fundamental assertions of economic voting and improved local accountability are tested. Firstly the pattern of local election behaviour under the rates is studied. The Green Paper drew important conclusions about the nature of political bias and fiscal exploitation : Chapter Seven addresses these questions by presenting evidence for the first time on urban Scotland. The question following this is how did the newly-constructed poll-taxed electorates respond in the first electoral test (in 1990) ? Was there evidence of the new pattern of costs and incentives encouraging economic voting in support of lower poll tax charges (in particular in Edinburgh where the average tax burden increased considerably) ? Behind the electoral outcomes (again from the questionnaire and aggregate spatial data sources), what evaluations were made in terms of blaming councils or the Government for high taxation and in the value of local services against the tax burden ?

The more radical 'exit' paths which Tiebout and New Right public choice interpretations have emphasised were not appropriate for the poll tax. Yet, concepts of 'exit' are significant in other ways. If 'voice' and certainly 'loyalty' strategies can be considered to be pursued within the existing territory of state and civil society interactions, 'exit' has the potential to change it. This territory is conceptualised as having a core (or edges) and a periphery. If the core represents the most common means of resolving distributional problems (i.e. within the welfare state, however that is changing), the edges are 'stretched' by exit tendencies. At one edge, Chapter Eight is concerned with the non-payment response to the poll tax, where many exited from the new tax cost of local

services if not from access to them. Others were 'pushed' further towards deregistration with important consequences for the democratic process. Using group discussion data, the complicated nature of the response within civil society (towards the non-payers) is studied. This contrasts with the focus upon the anti-poll tax protest and the actors in the non-payment campaign evident in the contemporary literature. What did non-payment reveal about intra-civil society interactions ? At another edge, Chapter Nine considers in broader terms how the poll tax as part of the Thatcher welfare project was consistent with other policies in their encouragement of exit behaviour. In this sense, exit is defined as the privatisation of welfare. What was the political significance for this project upon individuals who were able to take advantages of incentives for private welfare and those unable to ? How did the poll tax attempt to accelerate trends originating in the economic sphere ? In summary, how far did the public support the consumerist reform of welfare and democracy ?

These are the central research questions which follow from this introduction. The argument begins by establishing the theoretical basis of the research subject and its relationship with the methodology applied to pursue these questions.

## 2. Research approaches : Theory and method

"...policy analysis must not just be technical or concerned with empirical analysis, but must also take the ideological roots of policy seriously, and subject them to critical and philosophical analysis. Such..... critique cannot be value-neutral." (Hepple 1989, p.388).

The intention in this chapter is to explain the approach to the research subject in terms of theoretical perspective and methods applied. The emphasis is upon the methods used to collect primary (original) data, although these must be considered relative to the wider methodology. The positioning of this chapter in the thesis is deliberate, since it is valuable to set out at this stage the means by which the research was approached. Some issues of fundamental importance need to be addressed before the argument about the poll tax experience can progress. The title of this chapter and its structure suggest two dimensions to the research approach, one concerned with theoretical or philosophical judgements (the first section) and the other considering the value of alternative methods, how and why they were chosen or not chosen (the following sections). This distinction would also earn legitimate criticism if it were pursued any further. However, the dichotomy is only sustained for the purpose of organisation. No separation of theory and methods is justified since their relationship should be one of interaction (not one-way) and dynamic (as theoretical judgements suggest ways of inquiring, the use of methods should relate back to existing and new theories). The structure in this chapter is chosen to assist explanation.

### 2.1 Politics, Theory and Research

The highly politicised nature of the poll tax policy, in how it was planned, implemented and received, means that the discussion of theoretical approach needs to be clearly set out. This will involve making reference to the established debate about objectivity and subjectivity and related ideas about academic neutrality. Many of the arguments are familiar but they will be interpreted to demonstrate how they have influenced this research. In particular the role of the researcher will be addressed in terms of my own position on the research subject and motivation for conducting this project. Following this the focus will be on how a set of methods was developed that was considered appropriate. Both the empirical and qualitative methods used will be explained and the important distinction between *the means and the ends of a method* will be introduced. Some of the practical issues arising during the fieldwork are also assessed. Finally, the style of writing in this chapter is somewhat different from the other chapters. The argument is based sometimes on personal reflections on the research and uses language to reflect this. This is not intended as an addition to the debate about whether the first person singular is appropriate in research writing. Payne et. al. (1981) discuss autobiographical styles of research reporting for example. A style which may depart from the remainder of the thesis has been chosen only to reflect the unusual nature of the theoretical / methodological account.

The quote introducing this chapter is an ironic choice. It is an extract from one of the few attempts by a political geographer to investigate the political origins of the poll tax and establish a normative basis for analysis. In other words Hepple's approach is distinctive not only because he offers a justification (and some support) for the poll tax project, but because he argues that any analysis in this field must engage with political theories in the terms in which they are applied. If as Hepple asserts (1989, p.387) "public choice theory is the implicit ideology" of the original poll tax debate (in the 1986 Government Green Paper), then research on the poll tax must confront its theoretical assumptions (meaning recognise and interpret, not necessarily 'confront' in the sense of opposition). The quote is ironic because, as will become clear, Hepple's position on the poll tax is one that I disagree with. Nevertheless his comment is relevant because it has implications for how research into political decision-making should be approached and, as importantly, how the researcher does or does not make that approach clear.

The view that the researcher needs to define the normative assumptions informing the research itself is supported here. Thus, criticism of existing theories is probably necessary but not enough : a theory of how a problem *should be* resolved not only how it *has been* experienced is also needed, similar to the need to define a 'world view'. In addition to Hepple identifying the failure of human geographers to engage in political practice, Smith (1989) states that "the most problematic aspect....is a detachment from political theory and practice at a time when the boundaries between civil society and the state are being radically realigned" (p.144). Although such explicit views have only recently been expressed in human geography, the arguments have been more common in other social science disciplines (particularly sociology). This 'detachment' from active involvement in the policy field has been considered to lead to an imbalance towards 'unconnected research' (i.e. unconnected from the realities of everyday experience, Payne et. al. 1981). Thus sociologists (and human geographers if accounts as diverse as those of Hepple and Smith are a guide) ought to explain why policies are problematic and attempt to change them through the use of knowledge : "This will force .....a clarification of (the researcher's) own political and moral values" (pp.156-157) whatever these values happen to be.

The nature of this research topic has brought many of these issues into focus, although they are relevant to many studies of public policy. Reference to the wider debates about objectivity, subjectivity and academic neutrality is useful at this stage. This illustrates that the choice of methods may reveal much more about underlying theoretical approaches. The objective - subjective debate has commonly revolved around alternative practices (methods), the distinction being taken as equivalent to empirical and qualitative, hard and soft methods and, still worse, rigorous - non-rigorous or academic - non-academic. Although this suggests a stronger degree of polarisation than is now likely it does convey a sense of the erroneous associations often made. In Chapter Three a similar set of equivalent terms is considered around geographical scales of analysis and whether these

infer 'concrete' or 'abstract' research.

It would be more accurate to argue that methods conceal theoretical approaches in many instances. Geography's engagement with quantification from the late 1960s pushed forward a trend which was long-evident in the social sciences towards the pursuit of academic respectability (objectivity) through empirical techniques. If knowledge was worth having it ought to be verifiable. What is of interest is not the methods in themselves, although productive debate along these lines has often been neglected. Instead it is the assumptions brought by many empirical researchers, that through an appropriate method a form of neutrality was attainable, that are of most interest. Payne et. al. (1981) summarise their argument about how quantitative approaches are likely to be regarded as scientific by referring to earlier work by Habermas : "hard methods count as science and so have ideological value" (p.151). This could imply "value" for research funding bodies, politicians, decision-makers - anyone who requires evidence in the form of 'proof' within the tight limits imposed by time and money. Results count, not how they were reached or failed to be reached. Many examples are available demonstrating that value-free objectivity was the goal in much social science research with the assumption being that a reality existed to be studied and that the researcher's task was to communicate the nature of reality without the bias of personal values intervening. Ironically, it was the *lack* of quantification in political geography that prompted Berry's familiar "moribund backwater" description in 1969. By 1982 however, it seemed that political geography was struggling to accommodate those political questions and theories that were considered appropriate :

"The paradox to emerge is that a 'political geography without politics'.... has evolved to become the most 'apolitical' part of human geography " (Taylor 1982, p.16).

As the previous paragraphs indicate, human geographers more recently were still urging a more thorough engagement with politics.

One way of moving beyond the appearance of a false dichotomy between empirical and non-empirical research and to reach a position that can be a basis for this research is to draw the distinction between an empirical method and empiricism as a philosophical approach. Thus it is not so much the *how* of research that is definitive but the *why*. Quantitative data can be collected for a diversity of projects, but the use made of them is the key issue. Empirical enquiry is not necessarily a route to empirically-grounded theory. This begins to fragment the unhelpful equations referred to earlier as well as make more demands on the researcher. It becomes more important to specify how choices of method reflect theoretical positions. At this stage the argument does not attempt to prejudge which methods will be appropriate for the subject being studied. Instead the aim is to highlight some of the taken-for-granted assumptions about research approaches. The issues at stake are contestable rather than conforming to categories or rules. Quantitative approaches cannot be neutral or value-free because they still involve the researcher's judgements as to how 'the real world' relates to theoretical descriptions and how categorisations developed

as measurements fit reality. Empirical techniques for social sciences can only be better or worse ways of seeing the relevant issues. This is not a criticism of the methods themselves (although an appreciation of the limits to any method is always justified). Instead it is a blow to the concept of attaining objectivity in social science research.

To take the argument further, during the course of this research the distinction between 'neutral' and 'objective' on one hand and 'rigour' and 'academic' on the other has become clearer. This is undoubtedly the result of the research subject, but it is probably a distinction learned quickly in many areas. The poll tax policy was set in such a dynamic and politically-charged context that it would be simply implausible to assume a neutral position. In the intentions of the policy-makers, its fiscal impact and its wider implications, outcomes were rarely objective, value-free or neutral. Whether a rigorous approach to research is achieved depends not on the ability to see merit in all sides of an argument, but on how appropriate a method is to the research questions, how it was applied and how the written account analyses the data. The pursuit of research neutrality is rejected as a method and as a philosophy because of the nature of social worlds. The uncertainties of human behaviour certainly include the researcher, the researched and their interactions : these cannot be substituted in favour of the assumed orders of scientific prediction (Fletcher, quoted in Payne et. al. 1981, p.185). Above all when the issues concern political behaviour, empiricism (as distinct from empirical method) is inappropriate. To return to the argument of Hepple and of Smith, they are not entirely accurate when they imply that a political focus is often absent. In fact the attempt to legitimise work as value-free (even if the attempt is genuine) is in itself a political project, since research findings either support or challenge an existing status quo. That these issues are not referred to explicitly does not lend an apolitical nature to the work. Thus geographical research has been political in one sense or another dealing with the issue that both writers want to see confronted (again from their different perspectives).

In this research there is no claim to be value-neutral. The approach is critical in that a major public policy 'problem' is identified and a range of qualitative and empirical methods are drawn upon to build an argument and develop it beyond the position in the early stages of the research. Thus the aim was to conduct research in an exploratory sense not only in terms of testing known theories. The distinction between the means and the ends of a method is referred to in the application of methods and in the stages of analysis.

To conclude this opening discussion of theoretical approach, the main normative or 'world' view is that experiences and events are constructed relative to the analysts's own perspective. The social world offers not one verifiable truth but many truths for those interpreting it. In other words the *analysis* of events in this thesis is a product of my own approach : the position I started from and the way in which experiences have been prioritised. The position of the researcher to the research is acknowledged without moving towards the autobiographical accounts discussed by Payne et.al. (1981). The point is not particularly profound but it does need to be emphasised. The broad approach to this study

is probably best summed up by stating that over three years are spent on one research project. That is because the researcher is motivated to say something meaningful, not 'neutral.'

The aim in developing a research methodology is to match the practice with the research questions and the theoretical perspective from which they are posed. This implies a necessary preliminary stage of planning how the questions are to be asked in practical terms, but this should not give the impression that a method plan was developed and applied in a straightforward manner. Two reasons are given to explain this point. Firstly the original research questions changed during the early stages of the work requiring obvious changes in the method of analysis. The original intention was to investigate local authority decision - making, particularly how councils responded to the new pressures of local accountability considered to favour lower spending and taxing policies. It is difficult to know if the research plans associated with this subject would have changed had this question been pursued, but it is probable that a more empirical approach would have been taken. Other research was already being undertaken in this direction at the time (although not specifically from a geographical perspective, Midwinter and Monaghan 1993 for example). This partly influenced the decision to change the research questions, but the main reason was that my own interests changed as alternative sides of the debate (and new theoretical and methodological possibilities) became familiar. Thus the main concern became how civil society responded to the poll tax in terms of intra-society (between people) and civil society - state interactions. Alternative methods as ways of communicating with a different 'audience' were needed.

In other words the decision to focus upon the public's response to the various strands of the poll tax debate had implications for the 'how' of the research (the methods considered appropriate). The research questions introduced towards the end of the first chapter are related to those developed at an early stage of the project. An interest in how the poll tax experience was encountered where power was held unevenly (central government and local government, but also different groups of the public and in different places) was a continuous theme. On the other hand more detailed questions emerged during the research beyond these very general ideas. What became apparent were the contradictions and ambiguities in the policy process, in attitudes and in behaviour : the 'story' of the poll tax is only partly represented if it is cast as one of a uniformly unpopular tax which offended against a shared sense of fiscal justice. The significance of qualitative approaches therefore grew.

This chapter is concerned with how the research was conducted, although it is important to bear in mind that the methodology did not form itself. At each stage research decisions were made (which are open to criticism) and the methodology which emerged was not inevitable. As an example of the approach which might have been taken, the postal questionnaire which is discussed in the next section could have formed the only primary source of information if a sample had been drawn to represent central Scotland rather than



a target group of Districts. A second wave survey could have been conducted by using a new questionnaire with the same sample to consider changes in attitudes following the dramatic political changes of late 1990 and early 1991. Alternatively the research might have concentrated mainly on the group discussions (also explained in this chapter) by pursuing an in-depth approach rather than using once-only groups. Instead the methodology was closer to one of 'multiple strategies' which I hope to demonstrate were a strength rather than a compromise. The point to be made here is simple and significant : because alternative ways exist for researching the same questions, choices have to be justified.

The second reason explaining why this research was not able to apply the original plan relates to the nature of the subject. The timetable for the research corresponded to the lifecycle of the poll tax itself, by accident (since at the beginning of the study there seemed to be little prospect of the tax being rejected by the Government that had implemented it). Given the dynamic nature of the political debate surrounding the tax and the intensity of public interest, the aims of the research had to be changed and updated to take account of emerging priorities. Practical means of 'shooting a moving target' were required. By the end of the research the focus was closer to an historical account of the policy's planning, implementation, impact and abolition rather than a contemporary policy study. These changes had implications for the research participants as well as the practicalities of sustaining the project. Therefore it will be important to consider the problems encountered in the fieldwork and how they were resolved or failed to be resolved. Arguments critical of research reports which neglect the problems of organisation and inter-personal difficulties should not be dismissed. There is a strong temptation to present results and conclusions without mention of the post-hoc rationalisations made, the inconvenient data that were omitted and the processes of judgement and interpretation inevitable during a three year study. These amount to a "conspiracy of silence" according to some (for example Payne et. al. 1981, p.182). There should be space to explain how the fieldwork related to the original plans for fieldwork without being self-indulgent or concealing the main problems. If research findings are to have any value for others, a useful starting point is to confirm that theoretical and practical difficulties are usual.

A method plan was developed but this did not correspond exactly to the methods actually used in the fieldwork. These emerged during the research process as new questions arose and expectations changed on the basis of early findings. The main part of this chapter now considers the use of two research methods in collecting the main primary sources of data. These can be distinguished as empirical and qualitative methods based on a questionnaire survey and group discussions. A judgement on how the methods informed the analysis is reserved until a later stage. The emphasis here is on why these methods were chosen and how they were used. For parts of the analysis, the explanation is more detailed than might otherwise be judged necessary. Some of the arguments might usually appear as footnotes in tables and in appendices, although this tends to make assumptions about sampling or question wording which are not always appropriate. Given the problems of attitude

measurement on issues of taxation and public spending, especially in such a highly politicised subject area, reservations about a detailed discussion at this early stage have been set aside. This confirms that decisions on how to write about the research are important as well as the 'core' decisions about how to conduct it.

## 2.2 The postal questionnaire survey.

In this section the justification for a postal questionnaire method is advanced followed by a detailed study of the questionnaire design, concentrating on the purpose of the questions and the choice of wording used. The sampling and distribution strategies are then considered including the relevance of piloting, targeting and bias. The reasons for conducting the questionnaire in two waves are also discussed.

The postal questionnaire method (or mail survey as much of the literature calls it) has become more common in geographical research and the social sciences over the last fifteen years (Feitelson 1991) reversing a longer-term trend away from the method. Increasing costs of research in terms of time and finance may make this method a valid *alternative* to in-person interviews, although in the case of this research a postal survey was used *in addition* (as a lead-in) to group discussions. Much of the recent debate has concentrated on specific ways of improving response rates in an effort to overcome the assumption of many geographers that the method is unable to provide an adequate coverage of most target populations. Some of these arguments are referred to but the more general characteristics of conducting questionnaire surveys by post are discussed first.

The major advantage of the method lies in its potential to gain *access* to a wide population quickly (if a comprehensive sampling frame is available). There are clear advantages to distribution by post in terms of saving time over a door-to-door survey or interviewing with a questionnaire in a public place (the street corner market research interview). This was a key consideration. Due to the politicised nature of the subject and its ability to generate strong reactions, a method which did not require personal contact at this stage was preferred. Again the dynamic quality of the research issues meant that a method of collecting data within as short a period of time as possible was required (to allow comparability of responses without a significant time factor intervening). With the possible exception of projects able to fund a number of interviewers simultaneously, a trade-off will be needed between the desire to retain control over data collection - suggesting a method which is time- and labour-intensive - and the reality of project constraints. Using a postal questionnaire allowed potential respondents to at least receive the questionnaire at the same time and it also had the advantage of releasing time for other tasks to be continued (in particular the lengthy process of collecting secondary data for the sample of urban electoral divisions from many local authorities). Moreover from a practical point of view, the question of access is important since an alternative approach like door-to-door interviewing is likely to have been more frustrating. In many households the poll tax caused great

suspicion. A door-to-door interviewer may have been a reminder of poll tax canvassers during the registration period (in April 1988) and being asked a number of sensitive questions about a tax which may not have been paid would have created problems (of refusal for example). Had such interviews taken place some extremely valuable insights may also have been gained through the comments which are often volunteered. Nevertheless the suspected drawbacks were more important in choosing the survey method *taking the subject into account*.

Related to the terms of access of a postal questionnaire (no personal contact; the interviewer does not enter the research relationship by being at a respondent's home and matching faces to names), further advantages might arise from the anonymity or confidentiality afforded. (In fact these characteristics are not necessarily synonymous. In this research, as will be seen, *the questionnaires guaranteed confidentiality but not anonymity*). People have more time to consider their responses and ensure that they have interpreted questions as they think to be correct than in the case of face-to-face surveys. With that method an obligation may be felt to give an answer (any answer) quickly to avoid appearing uninformed. In my own experience as a participant rather than a questioner in street-corner and telephone surveys, I have given answers that would have been different if more time was available. Often the impression is that the interviewer's thoughts are on the next interview. This is not surprising, but it is likely to affect the accuracy of responses.

Finally this method was preferred because it introduces a degree of standardisation (the written as opposed to the spoken method) in the process of questioning. Although this will not always be necessary (in less structured interviewing for example) it may be an advantage for a questionnaire method. Above all when some of the questions relate to particularly sensitive or controversial issues, standard question forms are useful. An argument can also be made that this offers a degree of a degree of privacy for the respondent to provide more candid answers than would be forthcoming through interpersonal contact. This is more likely in response to closed than open-ended questions where the respondents are not required to use their own words (Feitelson 1991). Again it is stressed that this is only one approach to the issue of sensitive questioning, one which is considered appropriate for a postal questionnaire. As will be discussed in greater detail, group discussions provided an alternative means to negotiate controversial ideas related to the poll tax and the welfare state.

An evaluation of the disadvantages of the technique will be presented after the application of the questionnaire has been considered. Some general drawbacks can however be suggested. The element of standardisation referred to may be a weakness if the emphasis of the questions is a poor reflection of the priorities held by the public. The researcher loses control over who responds, meaning the usual problem of bias of respondents relative to non-respondents but also meaning that the person who was sent a questionnaire may not be the person who completes it. Different strategies for dealing with 'official' mail

occur in different households. Not only *who* responds but *how* people respond may be a problem. Questions may have double or unclear meanings and encourage respondents to answer on the basis of different interpretations. Alternatively questions which seek factual knowledge may be answered 'correctly' because the participant had time to find answers from someone else. These are issues of the extent of researcher control over the response context (Glastonbury and MacKean 1991).

The central disadvantage in most discussions of postal surveys is that of low response rates. Feitelson (1991) adopts an optimistic view based on personal experience by arguing that if the subject of the questionnaire is salient enough and if a number of reminder letters are sent as follow-ups, then mail response rates can be improved to a level where they do not lag far behind those for interviews. He also distinguishes between response rate and completion rate (responses among those contacted) and suggests that the prospects for mail questionnaires are relatively improved because evidence suggests that it is in-person interview response rates that have declined over the last twenty years. Most of the literature is agreed that the salience of the questionnaire theme is the most important factor in influencing a higher or lower response rate. Given that almost every adult had a poll tax experience to base their attitudes on and that, at the time of the fieldwork, the poll tax was clearly the issue concerning the public most, the salience qualification ought to have been satisfied. Manheim and Rich (1986) introduce an important reminder that the focus on response rates should be coupled with a concern for a demonstrated lack of bias in responses. This qualification was acknowledged in the method adopted at this stage of the research: a second wave of questionnaires was distributed in an attempt to correct the *known* biases in response from the first wave, as well as to boost the overall number of completed questionnaires. As some of the discussion implies, there should be considerable scope for developing a questionnaire design that avoids those problems encouraging a low and heavily biased set of responses and perhaps influence better responses. The starting point is the questionnaire itself, in what it includes and how its purpose is communicated.

Deciding on the nature of the research questions to be addressed is only the first stage in questionnaire design. A crucial factor is undoubtedly how questions are worded. The main concern should be to maximise a response rate without controllable bias, requiring unambiguous questions as well as care taken over the layout and the length of the survey. There are conditions attached to the participation of even the more enthusiastic respondents. *In other words, every person who is sampled should be given the opportunity to become a respondent.* The covering letter accompanying the questionnaire is also important (Appendix 2.2). In this section the emphasis is on how questions have been worded and the type of answers they suggest or can accommodate, given that closed-ended responses are typical.

With this method the attempt is to ask the questions which are most relevant to the public, one which will tap opinions and attitudes rather than random responses provided simply because a question has been asked. In addition, an appropriate range of responses is

needed which will reflect the type of answers that come to mind when a participant is replying. It is helpful to be realistic and appreciate that alternative questions are possible (and some are better) and that the goal is a 'best fit' questionnaire. Nevertheless, this is more likely to be approached if a piloting stage is used to test the original questionnaire and if space is provided for open-ended responses and other comments. Some of the specific choices and errors made in the poll tax postal questionnaire are considered.

(I) The actual answers of respondents should be accommodated

A difficult lesson to learn is that the researcher's view of events is not necessarily correct. The danger with this survey method is that the 'world view' of the questioner as well as her or his own words are imposed onto those of the respondent. One way to reduce this bias is to accommodate a wide range of answers of respondents whether they are convenient or not. One example concerns a question raised in Section Three of the survey, referring to the conflict between local and central government over the reasons for local tax inflation (Appendix 2.1). This was an important question under the domestic rates system (Midwinter and Mair 1987) and continued or was exaggerated with its replacement tax. Many questions posed in opinion polls have encouraged respondents to 'take sides' by attaching most of the blame for rates increases to either councils (for spending too much) or central government (for its grant distribution policies). With the poll tax, a third source of inflation due to non-payment emerged and public opinion was aware of it. Thus three poll tax inflation factors were included in the questionnaire along with a short statement describing the reasons why some people argued that they were important. Moreover the type of answers possible was different from previous survey work because of a suspicion that the 'either / or' format tended to channel people towards one side or another where a more detailed set of opinions existed. Both tiers of government might be blamed by some people, equally or to a different extent. If this was the case, changing the construction of the question - "to what extent has each factor been important ?" - and the answer may assist greater accuracy and encourage respondents who have genuine difficulties with either / or questions to remain interested in the survey. Thus the answers were scaled rather than categorised (from 'very important' to 'not important') and produced a pattern of responses which could not have emerged through the traditional format (see Chapter Seven for an analysis). The point to take from this is that question construction is an attempt to reflect real attitudes, but it may be a better or worse reflection.

Following from this, answers such as 'Don't know' or 'Not applicable' are often relevant and they should be shown to be acceptable. It is tempting but risky to omit such responses in a questionnaire, to encourage people to make a choice. It is an error which was made a number of times in this postal survey. Some questions will encourage a high proportion of 'don't know' responses because of lack of knowledge or a belief that a question is not relevant. In other examples a poor choice of available answers may have the same effect.

Omission of these responses in the *analysis* is a different question but this too may be a high-risk decision. During the 1992 General Election campaign in Britain, polling organisations were criticised for failing to predict the election result. A more careful interpretation of the relatively large proportion of the electorate stating that they were undecided about how to vote or refused to answer would have revealed that these groups held the key to the outcome.

(II) Questions which 'suggest' responses should be avoided.

Loaded questions, addressed in a partisan way for example, that implicitly suggest 'correct' answers are an important source of bias. One example of this was identified during the piloting stage and was amended in the questionnaire format actually used. The original question dealing with the controversial issue of how to respond to poll tax non-payment was worded :

" The SNP has called for councils not to collect money from those who have not paid their poll tax yet. This means that the Government would be asked to provide the money owed. Are you in favour of this ?"

At the time of the pilot (May 1990) the SNP was the only political party advocating the policy although the Anti-Poll Tax Federations also campaigned in support. As it stood the question could have been included, but it would not have been clear on what basis answers would have been given. Would respondents answer according to their opinions on the SNP or the policy itself ? This is an example of the "loaded referent" discussed by Glastonbury and MacKean (1991) in which responses are often pre-judged because of attitudes to *the referent* (the political party in this case). Since the aim was to establish whether the idea of an amnesty for non-payers was supported or not, the question was changed to read " Some people have called for....."

(III) Establish the connections leading to present responses.

A questionnaire collects factual or attitudinal data, both of which can change over time. It represents a glimpse into some of the characteristics of the social world at the time of the survey. More specifically it is important to appreciate that people have past experiences to draw upon as well as contemporary opinions and prospective thoughts. To interpret some issues then, a time element must be introduced. One question in the survey asking if respondents had changed how they vote (or intended to) because of the poll tax policy was included in its own right to judge the extent of direct electoral change, but also to qualify other conclusions. On the basis of other questions a respondent might be classified as a poll tax 'winner' and a Conservative Party voter. A causal relationship should not be assumed though, since political behaviour before the tax was introduced is also relevant. In many cases the poll tax impact *affirmed* existing electoral preferences rather than changed them for the central Scotland population studied here at least.

#### (IV) Variation in the style of questioning

The format of the questions was varied in the survey to reflect their different emphases. The main exception to the standard form of direct questioning was included in Section Five of the questionnaire where a number of statements were provided and respondents were asked to indicate how far they agreed or disagreed, or whether they were undecided. Thus, nine quotes were used as attitude prompts dealing not only with issues specific to the poll tax ( "Everyone uses local services so everyone should have to pay towards their cost" for example) but how people related to other people and interpret their motives ("Most of the opponents of the poll tax want something for nothing") and how they related to the state and its law-making powers ("If people disagree with this law in principle they should have the right to break it"). Responses to these quotes were used to construct a function of public reaction (see Chapter Six) similar to the method discussed by Manheim and Rich (1986).

Apart from varying the style of questioning in the attempt to hold the participant's interest, the method was deliberately chosen as a means of raising some controversial issues (some of which prompted a highly polarised response) in a non-leading way. Each quote was used in a way that would focus attention on its content rather than on who it was attributed to. The introduction to Section Five simply asked participants "to respond to a number of statements made about the poll tax during the last year." The implication was that other people had made the statements. The quotes were direct or indirect opinions of local politicians, Members of Parliament, anti-poll tax campaigners and people motivated to write letters to newspapers on some aspect of the tax. None of the sources were identified on the questionnaire however .

#### (V) The problem of the 'fiscal connection'

"Fiscal preferences are not deep-seated attitudes : they may be created specially for the doorstep interview jointly by interviewer and interviewee." (Lewis 1982, p.49).

Questions about payment for services, tax burdens, which services to be delivered at what level and concepts of value for money are extremely difficult to tackle - particularly using a questionnaire - in ways that ask the appropriate questions and tap the relevant answers. Research suggests that the public want more and higher quality services delivered by the welfare state (Taylor-Gooby 1985; 1990), but there are fiscal conditions attached : often more services are preferred at the same time (and among the same people) as tax cuts. This leads Sears and Citrin (1985) to identify a 'something for nothing' tendency and others (in particular Lewis 1982) to develop an argument about the weakness of appropriate *fiscal connections* in the public mind. For these issues, question wording is crucial and small changes in emphasis may reveal considerable differences in how people answer. The classic example according to Lewis is to ask "Do you think you pay too much in taxes?" Not only does the question fail to make any fiscal connection by neglecting to ask about

what is received in return for tax payments, but it is loaded in the sense that it suggests the answer is "yes." In the abstract taxes are unpopular.

On a number of occasions in the questionnaire the fiscal link between taxes as costs and services as benefits is clarified. For example the question "Taking into account the services provided by your councils, is your poll tax bill : reasonable, higher than necessary or excessive (or don't know) ?" is an improvement on the wording that Lewis criticises because it encourages a tradeoff judgement to be made. Nevertheless interpreting the responses to these questions is still a difficult task. Judgements will be based on economic self-interest, principles of fiscal justice, comparisons with other people (reference groups) and past experience, and will be more detailed than the closed-ended responses provided in the survey. The question assumes that people are aware of the services available from their local authorities, that they are in a position to evaluate the levels of service delivery and that intangible concepts such as quality and value for money are drawn upon. Similar answers may be reached by people with different tax - service positions. Some may have judged their bills to be reasonable in higher-taxed Edinburgh because the services available were used frequently or were considered to offer good value or high quality. In lower-taxed Eastwood (a suburban jurisdiction adjacent to Glasgow), a 'reasonable' tax bill may have implied simply a low tax bill because of different patterns of public service consumption. Further, respondents who considered that they use few council services may *therefore* have thought they should be taxed at a low level. In other words a distinction could be drawn between sociotropic and egocentric evaluations, where attitudes reflect more than individual-level judgements or those rooted in personal interest (Chapter Six continues this idea in an analysis of broad poll tax attitudes).

Related to these issues is another tradeoff question which referred to the tax and service balance :

"If you were asked to vote for a lower poll tax bill, even if this meant services had to be cut, or the same poll tax bill and the same services as now, which would you choose ?" (Question 3g).

This question suggests a hypothetical local referendum along the lines proposed by the first Thatcher administration as a public verdict on council rate increases in the early 1980s (Lansley et. al. 1989). Although the idea was never put into practice, it has some use in the research since it poses the central tax - service question that the poll tax was designed to ask. (To be more accurate, the tax was intended to focus attention on the bill set by the local authority more than encourage fiscal connections to be made. The question differs in an important respect from the common opinion poll form by not offering a higher tax bill option. In a referendum situation it is assumed that the public judges a local authority budget which has already been adopted, including a tax level). Again the question hints at the purpose of taxation by suggesting that a price would be paid through service cuts in return for a tax reduction. However there are also problems of interpretation here since the question is not properly 'costed' in a specific sense : there is no indication as to which



services would be reduced, often a crucial consideration for respondents in choosing their answer.

In conclusion to this section on the method of communicating the research questions, the nature of language used does make a difference. Some examples have been provided to indicate typical problems and ways of overcoming them. Problems over the value of a postal questionnaire to tap fiscal attitudes remain, especially if the position adopted by Lewis in the earlier quote is accurate. In addition to problems of interpretation and analysis, these will be considered at a later stage in the thesis.

The version of the questionnaire distributed to the chosen sample was the result of amendments following a *pilot stage*. This has been described in terms of taking out insurance on part of a research project which represents a large investment of time and finance (Manheim and Rich 1986; Glastonbury and MacKean 1991). The draft questionnaire, including a covering letter as an introduction and explanation, was distributed to a small number of people (both acquaintances and unknown participants) in order to provide comments on the clarity or vagueness of questions, their relevance, their order and length and any omissions. The revised questionnaire was largely unchanged, although amendments were made to some questions thought to be leading and the layout improved. Some changes to the range of answers were required (to correct for omissions). The order of questions remained the same - profile (demographic) questions were positioned towards the end of the survey to postpone asking the routine questions until after the more distinctive questions specific to the research subject had been posed. The intention was to motivate respondents to remain interested and to avoid the suspicion which may be associated with having to give personal details (and the connection with official form-filling).

## 2.3 Conducting the survey

A central concern in discussing the research methods is with how they were put into practice. This section looks at the practicalities of drawing a sample to correspond to the appropriate population, distributing the questionnaires and follow-up reminders, monitoring for bias and negotiating the problems arising at each stage.

### (I) Who and where ?

The obstacle of finding a comprehensive population record for sampling with a postal questionnaire method (Feitelson 1991) was not significant for this research. The electoral register, maintained by the Regional Councils in Scotland, is updated annually and includes the names and addresses of adults eligible to vote. There are inaccuracies caused by multiple entries for the same person as well as omissions. There is also reason to believe that its efficiency of coverage is declining particularly in urban areas characterised by high population mobility where the register was already least accurate. Chapter Eight

pursues these questions where the effects of the poll tax and non-payment on population registers are considered. For the purpose of this chapter, it is enough to argue that the electoral register is an imperfect but accessible means of drawing a sample of poll tax liable adults.

Four samples were drawn from each of the local authority areas forming the focus of the research (Chapter Three offers a justification and description of the areas) : Edinburgh, Stirling, Inverclyde and Eastwood Districts. The total sample of 1000 adults was therefore not intended to be representative of Scotland, but four sub-samples (each of 250 adults) were to represent each local authority. Aggregate analysis is conducted to investigate the inter-relationships in responses but emphasis is commonly on local relationships. Questions of bias must be addressed in each area separately.

SAMPLE DIVISIONS IN STIRLING (Wallace, St. Ninians, Dounebraes)

	LAB	CON	LIB	SNP	Others
1986	35.5%	29.0%	14.9%	20.6%	*
(Bias)	- 2.3%	+0.9%	+1.7%	0.0%	- 0.3%
1990	36.5%	36.2%	4.1%	20.6%	2.5%
(Bias)	+0.4%	+1.5%	+0.1%	- 0.1%	- 2.0%
Average bias	- 0.9%	+1.2%	+0.9%	- 0.0%	- 1.2%

SAMPLE DIVISIONS IN EDINBURGH (Broughton / Inverleith, Murrayfield / Dean, Calton / Lochend, Moat / Stenhouse, Prestonfield / Mayfield, Colinton / Firrhill)

	LAB	CON	LIB	SNP	Others
1986	35.4%	34.6%	20.2%	7.7%	2.1%
(Bias)	+1.3%	+2.7%	- 4.3%	- 1.8%	+2.0%
1990	37.0%	36.6%	8.9%	13.0%	4.5%
(Bias)	- 0.7%	+6.1%	- 4.3%	- 1.9%	+0.8%
Average bias	+0.3%	+4.4%	- 4.3%	- 1.9%	+1.4%

(Bias is measured as the difference between the party vote shares in the sample Divisions and at the District level. \* signifies no candidates)

Table 2.1 Regional election results in sample Divisions for Stirling and Edinburgh : political bias compared with the District.

Within each council area a random systematic sample was drawn using an interval determined by electorate weightings, such that more populated wards were relatively more represented. In an attempt to reflect the different nature of the Districts (not only in size but in heterogeneity), different methods of area coverage were used. In Inverclyde and Eastwood, the sample was drawn from across the entire District (twenty and twelve wards respectively). In both Edinburgh and Stirling however, the samples were restricted to parts of the District : twelve (of sixty two) and six (of twenty) wards were chosen as *representative of the Districts as a whole on the basis of their electoral behaviour in 1986 and 1990 (Table 2.1)*. The Edinburgh sample was based on two wards from each of the city's six Parliamentary constituencies. The pattern of political support was considered to be particularly uneven here and in Stirling in spatial terms. The District samples were thus constructed for smaller areas and questionnaires concentrated in them. The intention was to avoid distributing the survey throughout the Districts and risking spatial and political bias on the basis of low-response areas returning a small number of questionnaires. This was expected to be less significant in Eastwood and Inverclyde where electoral patterns were judged as less uneven. In effect this represented a method of concentrating rather than dispersing questionnaires. For this sample of 1000 adults the characteristics of a representative sample (in spatial and political terms) for 1990 were used as a basis for judging the extent of bias in responses. These questionnaires formed the first 'wave' of the survey, complemented by a second 'wave' of 400 additional questionnaires used to correct for first wave patterns of spatial bias and to boost the total number of replies.

## (II) Making contact

Sometimes under-emphasised, but nonetheless a vital element in making contact with the potential respondents, is the covering letter sent out with the questionnaire. Some people receiving the mailing would immediately decide whether or not to participate; others would be open to persuasion if the subject of the study could be demonstrated as relevant to them and if other conditions were addressed (Glastonbury and MacKean 1991).

In addition to the poll tax survey, an introductory letter was sent explaining the purpose of the study and requesting assistance with it. The letter established that the recipient had been chosen at random from the voters' roll (the initial reactions are commonly to ask "why have I been sent a questionnaire ?" and "where were my name and address taken from ?"). It is important to try to overcome feelings of suspicion by including a guarantee that answers are confidential and that there is no requirement to provide identifying details on the questionnaire. This was in fact a carefully-worded example of 'deception'. It did not amount to a guarantee of *anonymity* because the questionnaires were coded : there was no need for respondents to identify themselves because this was already done. The justification for this will be discussed under the third point in this section. There was an attempt to anticipate the main questions which recipients might have had as well as my

answers to them designed to overcome reluctance to take part in the survey. A telephone number was provided to reassure anyone with more detailed questions : two people contacted me to ask for replacement copies of the questionnaire. It was also stressed that there was no obligation to reply nor any cost incurred in doing so (a prepaid envelope was enclosed). In summary, the covering letter is the means by which the researcher has to encourage interest to at least continue reading and develop a degree of trust and commitment to the study to match the demonstrated degree of interest in the subject of the study. There is neither time nor space available for lengthy explanations in the survey.

The problem of biased responses is well-established, particularly bias towards the more interested and motivated sections of the public. In one study (Feitelson 1991), early replies to a mailed questionnaire reflected the greater salience of the subject for those respondents. Thus it is important to encourage those who lack confidence in expressing opinions or who feel they are not sufficiently knowledgeable to participate. To stress the point again : the aim is to give every questionnaire recipient real opportunities to become respondents. This is not simply a matter of distributing the survey. On the covering letter, the point was emphasised that even if recipients had little interest in the subject of the survey their opinions would still be of value. *Public opinion includes the disinterested as well as the motivated, the non-aligned as well as the partisan.*

### (III) Monitoring for spatial bias

The survey was not strictly anonymous. Although no results at the individual level were communicated to anyone, respondents were identified from the code on each returned questionnaire in order that an accurate list of non-respondents could be maintained. This may raise important ethical questions, but the central guarantee of confidentiality between the researcher and the respondent was not broken. The purpose was to send reminder letters to non-respondents and to target them effectively towards actual non-respondents. In other words the reminder letter thanked all those who had replied, but in theory this should not have been applicable. It also asked those who had not yet responded to do so if possible (although without specifying a deadline). It was not made clear that the letter was only being sent to non-respondents. Manheim and Rich (1986) discuss the advantages of being able to identify who and where contributes to low or biased responses and then sending reminders. There is strong agreement that additional mailings are important in improving the pattern of replies. They also argue however that overall response rates can be enhanced by *avoiding* identification marks on the questionnaire. It is difficult to assess the effect of the identifying codes used in this research. Only one respondent returned a (completed) questionnaire with the code deleted and none of the sample expressed a complaint or query. It is not known how many people objected to the code and for that reason failed to participate, but it is unlikely that this was a significant reason for non-response. (The code was also discretely positioned aside the District and Regional Council names in Section Two of the survey where it may have been seen as an area code had it been noticed). Lack of interest in the subject, lack of time or simply suspicion and

opposition to the 'breach of privacy' represented by the survey are more likely factors for non-response.

The cost advantage of being able to target the reminder letter (sent three weeks after the original mailing) was the main reason for including identification codes. It is worth noting that in Inverclyde, the widely-read Greenock Telegraph newspaper carried two articles about the survey including a report on the reminder letters being sent out at that time. This first wave of the survey, conducted between August and October 1990, produced a biased sample and a lower number of questionnaires than was anticipated (Table 2.2). Partly for these reasons a second wave distribution of 400 additional questionnaires was planned to take account of the existing unevenness in responses.

#### (IV) Targeting the second wave

November 1990 was a time of dramatic political events in Britain when Prime Minister Margaret Thatcher resigned and her successor (and the other leadership challengers) pledged to review the poll tax. Although the timing of the leadership contest was stimulated by the Thatcher approach to Europe, it was widely accepted that the poll tax was the major domestic issue causing disquiet in the Conservative Party. In itself this merits a separate study which will not be pursued. Nevertheless it did provide a further justification to draw a new second sample for the questionnaire (in the same areas). The local samples were weighted carefully such that the second distribution targeted the areas of lowest response most heavily. (In contrast a number of wards approaching their expected quota on the first wave received few or no questionnaires in this second wave). The number of letters returned undelivered was considerably higher than for the previous distribution : the electoral register was by this time almost one year old and many household movements had occurred but were not yet recorded. The number of undelivered letters on the first wave was exceptionally low, probably supporting Feitelson's (1991) contention that actual non-deliveries are higher than known mail returns.

Following a further reminder letter (in early December 1990), the total number of completed questionnaires along with the response rates were as shown in Table 2.3 (by the end of January 1991) disaggregated by the regional electoral divisions sampled in each District. The response rate for the second wave of the survey was lower than before (34.5% compared with 37.2% on the first wave), although this concealed a small increase in Eastwood and substantially lower rates in Stirling and Inverclyde. It is difficult to judge what effect this had until the unevenness of the second distribution is itself considered. Lower response rates reflect the nature of the second wave, targeted towards those areas already exhibiting lowest rates of response and in that the timing (with Christmas approaching) was less conducive to a higher rate of interest (although Miller 1988 argues that this time of year is usually outwith election campaign periods and may be useful for measuring political attitudes uninfluenced by such dramatic events). Moreover the political context had been unusually turbulent during the previous months, the strength of concern

EASTWOOD	39.6% (99)
Eastwood North	40.8%
Eastwood South	37.6%
EDINBURGH	36.8% (92)
Colinton / Firrhill	43.5%
Prestonfield / Mayfield	41.5%
Broughton / Inverleith	39.0%
Murrayfield / Dean	34.9%
Moat / Stenhouse	35.0%
Calton / Lochend	20.5%
INVERCLYDE	34.0% (85)
Inverclyde West	46.7%
Port Glasgow / Kilmacolm	36.8%
Greenock South West	28.6%
Cartsdyke	15.7%
STIRLING	38.4% (96)
Dounebraes	43.1%
Wallace	35.6%
St. Ninians	34.3%
TOTAL	37.2% (372)

Table 2.2 First wave response rates by District and Electoral Division.

over the poll tax and its profile as the dominant political issue in Britain began to lessen, for some people at least, with Mrs. Thatcher's resignation.

After a first look at the basic characteristics of the responses, the second wave appears to have been ineffective in producing a sample with less bias (Table 2.3). The range in response rates between Districts and between Divisions within them remained large (increasing to 10% between Eastwood and Inverclyde and remaining higher than 30% between the Divisions with most and least participation). However the actual response rates are no longer the critical measure in assessing the pattern of responses after the second wave distribution, because the local sample sizes became more uneven. Thus equivalent rates of response in two Divisions, sent a different number of questionnaires to reflect their first wave differential responses, will result in a different number of returned questionnaires. Instead the important factor is to what extent spatial bias within each District exists after two waves. To measure this, the 'weightings' of each Division according to their share of the District (or District sample) electorate are compared with the actual share of responses in the District. These figures (shown in Table 2.4) suggest the corrective distribution was successful in encouraging local response patterns which more accurately reflected the balance of the electorate. Thus, although the response rate in the east Edinburgh Division of Calton / Lochend was just 29%, this yielded a higher absolute number of questionnaires than the five other areas sampled in the city, each with higher response rates. Calton / Lochend received many more second wave questionnaires than the other Edinburgh Divisions, reflecting its very low response rate. The effect was to raise this area's share of the Edinburgh sample from only 9% to 19%, closer to its actual electorate share in the sample of 16% (a smaller over-compensation). The degree of imbalance between the composition of replies and the actual electorate composition was reduced such that the number of Divisions deviating from the 'expected' share of questionnaires by 2% or less rose from three to six and the average deviation was almost halved.

In Inverclyde District, Inverclyde West Division was over-represented by around 4% after the second wave compared to 12% following the first wave; Carlsdyke Division, in spite of its extremely low response rate, improved its share of Inverclyde replies from 9% to 14% (although still far below its expected share of 20%). In Eastwood, the North Division remained over-represented among responses although this bias is less significant than elsewhere since the District is divided into only two Divisions which are less heterogeneous than in the other Districts. Finally the Stirling sample was a particularly accurate representation of the its three Divisions after the second wave of the survey. At this scale at least (the Electoral Division), the degree of spatial bias was largely reduced by the 'corrective' concentration of additional questionnaires. The sources of bias which do emerge are largely not located at this level : instead they are mainly the result of non-sampling biases, not so much in terms of *where* responded (or failed to) but in the characteristics of *who* responded (the individuals in those areas).

EASTWOOD	39.7% (127)
Eastwood North	40.4% (67)
Eastwood South	39.7% (60)
EDINBURGH	36.4% (133)
Colinton / Firrhill	46.3% (25)
Murrayfield / Dean	40.3% (25)
Broughton / Inverleith	38.6% (22)
Prestonfield / Mayfield	35.3% (18)
Moat / Stenhouse	30.9% (17)
Calton / Lochend	29.2% (26)
INVERCLYDE	30.0% (114)
Inverclyde West	46.3% (38)
Port Glasgow / Kilmacolm	37.6% (35)
Greenock South West	26.3% (25)
Cartsdyke	14.5% (16)
STIRLING	36.1% (121)
Dounebraes	42.9% (51)
Wallace	33.0% (36)
St. Ninians	31.8% (34)
Questionnaires sent	1400
Received	500
Returned undelivered	25
Refused	5
Potential contacted	1370
Response rate	36.6%

Table 2.3 Responses to postal questionnaire survey by District and Electoral Division (after the second wave of the survey).



	Actual share of District responses <sup>1</sup>	Expected share <sup>2</sup>	Bias
<hr/>			
EASTWOOD			
Eastwood North	53.1%	49.8%	+3.3%
Eastwood South	46.9%	50.2%	- 3.3%
EDINBURGH			
Broughton / Inverleith	16.5%	16.6%	- 0.1%
Murrayfield / Dean	18.8%	17.2%	+1.6%
Calton / Lochend	19.5%	16.0%	+3.5%
Moat / Stenhouse	12.8%	15.7%	- 2.9%
Prestonfield / Mayfield	13.5%	16.6%	- 3.1%
Colinton / Firrhill	18.8%	18.1%	+0.7%
INVERCLYDE			
Port Glasgow / Kilmacolm	30.7%	27.1%	+3.6%
Cartsdyke	14.0%	20.4%	- 6.4%
Greenock South West	21.9%	22.4%	- 0.5%
Inverclyde West	33.3%	29.7%	+3.6%
STIRLING			
Wallace	29.7%	30.9%	- 1.2%
St. Ninians	28.1%	28.2%	- 0.1%
Dounebraes	42.1%	40.8%	+1.3%

(1) The number of questionnaires received by Division as a proportion of the District total.

(2) The expected share of responses based on the electorate weightings of each Division in 1990. Thus, Cartsdyke in Inverclyde contributed 14% of questionnaire replies but 20% of the District's electors were in that Division. This implies an under-representation of 6%.

Table 2.4 The distribution of responses relative to electorate after the second ('corrective') wave of the postal survey.

## (V) Monitoring for political bias

Beyond considering spatial bias, the political characteristics of the four local samples can be assessed, given the importance of local political profiles in deciding on the sampling strategy. Based on regional election results in 1990, the sample across all the local authorities shows a small bias (around 3%) towards Conservative voters and away from Labour voters. If the sample had been unbiased in the partisan sense there ought to have been similar numbers of voters for the two largest parties. (This in itself confirms that the sample aggregate is not meaningful as a representation of central Scotland politics, where the Labour Party retained a large lead in terms of electoral support during the 1980s, with the Conservatives being challenged for second place firstly by the Alliance parties and by the SNP in the late 1980s and early 1990s). The evidence of Table 2.5 indicates that three of the District samples are representative in political terms : a large Conservative lead in Eastwood and a similar advantage for the Labour Party in Inverclyde are confirmed by the responses, as is the closeness of party competition in Edinburgh. The proportion of Liberal Democrat voters (and partisan identifiers) is surprisingly low in Inverclyde, where the party traditionally polls strongly outwith its rural support bases in Scotland. The sample suggests that the Liberal Democrat Party was only the fourth largest rather than in second place in 1990 ahead of the SNP. The most striking partisan bias however emerged in Stirling. In this District, the broad equivalence between Labour and Conservative voters in terms of council seats and popular support District-wide and in the Divisions sampled was not reflected in the pattern of responses. A Conservative lead of 30% resulted, suggesting a 15% over-representation (and an under-representation of 15% for Labour voters). The relative strength of the SNP in Stirling (at least in terms of the four sample authorities, with 20% of votes in 1990) was not confirmed either. *Although the bias in spatial terms was slight after the two wave survey, considerable political bias emerged.*

	Eastwood	Edinburgh	Inverclyde	Stirling
Labour	12% (16%)	39% (37%)	59% (53%)	21% (36%)
Conservative	58% (58%)	33% (37%)	12% (11%)	51% (36%)
SNP	14% (10%)	15% (13%)	17% (17%)	14% (21%)
Lib - Dem	9% (10%)	11% ( 9%)	10% (19%)	5% ( 4%)
Others	7% ( 5%)	3% ( 4%)	1% ( 0%)	9% ( 2%)

(Figures in brackets are actual party vote shares in the corresponding areas).

Table 2.5 Respondent voting preferences in 1990 by local authority : comparison with actual election results.

A clue to this problem appears to be based on a view of the figures at a finer spatial scale (the District ward). In the two constituent wards of the St. Ninians Division for example, response rates diverged significantly, at only 25% in Borestone (a safe Labour ward) but closer to 40% in Torbrex (a marginal ward held by the Conservatives). To some extent this reflects the corrective sampling strategy such that the ward shares of the total number of returned questionnaires in Stirling are closer to the 'expected' shares than these figures firstly suggest. Torbrex is over-represented only by 3% and Borestone under-represented by the same figure. Given that the divergence for the other wards is smaller, the answer to the extent of political bias can hardly be explained by changing the spatial emphasis. Instead the bias must be largely at an undetectable level, between different individuals and households. Why this should be so marked in Stirling - why the differential pattern of motivation to respond should adopt such clear *partisan* dimensions - is difficult to account for. While it is risky to analyse the sample's inter-relations at a level below the District (for example the political profile of respondents in each Division) because of the greater risk of sampling errors, clues may nevertheless be found in the strong Conservative bias of respondents from the Dunblane wards (Dounebraes Division) and the under-representation of Labour voters in Torbrex and Borestone (St. Ninians). This may suggest the pattern of the bias if not an explanation for politically-divided responses and non-responses.

In Inverclyde District, Carlsdyke Division was significantly under-represented (including the ward with by the lowest response rate in the entire sample), while Inverclyde West was over-represented. If aggregate (spatial) bias corresponded to political bias, this might have been expressed as an advantage for Liberal Democrat voters over Labour. In fact the Inverclyde sample included more Labour voters than anticipated on the basis of 1990 election figures. Similarly in Edinburgh, spatial bias in responses (though small) did not lead to political bias in any obvious way. It is possible that the types of area over-represented in the city were different enough for political biases (if resulting from this source) to cancel each other out. The conclusion then is that reducing the unevenness in responses between different areas, by a second wave distribution targeted on the basis of first wave responses, can help to achieve a sample with less detectable bias. Other sources of bias based on the different characteristics of respondents (their levels of motivation; their political attitudes) may be at first undetectable. They are much more difficult to control but nonetheless are significant for one of the four local samples.

#### (VI) Some limitations

The main benefits of pursuing this questionnaire method have been discussed in addition to some of the practical problems. For some tasks, the method can be endorsed as a real alternative to other means of collecting data, provided that the qualifications introduced here are considered. Some of the limitations of this method, and any method, should also be appreciated.

To return to the assertion that "Fiscal preferences are not deep-seated attitudes..." (Lewis 1982), a questionnaire method alone can only partly address the issue. It will be difficult to assess how far responses are attitudes, opinions or unrooted answers to questions largely unimportant to the respondent. Lewis suggests the use of qualitative approaches to these research questions as one means of avoiding the imposition of the 'outsider's' perspective and interpretation based on an inaccurate reading of questionnaire answers. Greater insight into the way attitudes are structured (or unstructured) might be achieved through open-ended questions as part of a survey method. Interviewing methods though are more likely to reveal some of the qualifications, contradictions and shades of grey - the 'ifs', 'buts' and 'don't knows' - which struggle to emerge from questionnaire responses. Greater insight into the order of priorities held by the public can be reached through alternative ways of inquiring. This questionnaire was used to inform the research issues raised in a further stage based on Group Discussions and interviews with local political actors. The second part of this chapter is concerned with the main qualitative approaches adopted to advance the study of the poll tax reaction.

## 2.4 Group discussions as a qualitative approach

"Seeking the dimensions of the social world cannot be achieved only through survey research. Social interaction is the subject of the study, not the constructs of artificial situations offered by the researcher."

(Robert Burgess 1984, "In the field").

"In qualitative research, one explores the realities of everyday lives as they are experienced and explained by the people who live them. Such research yields data in which subjective experience ...(is) 'grounded' in the contexts of both time and place."

(Jacquelin Burgess et. al. 1988a, p.310)

From different disciplinary perspectives, these thoughts on qualitative approaches to research suggest that the task is ambitious and that the methods used must also be broad. They are increasingly representative of the movement in human geography to draw upon theoretical and methodological traditions from beyond the discipline. The significant development has been the willingness to adopt new practices including making use of psychoanalytic methods for example (Jacquelin Burgess and Stephen Pile are among those human geographers commonly cited as working with intensive interview techniques and interpretive strategies). The choices available as well as the research results can seem bewildering. The assumed certainties related to many quantitative approaches no longer provide reassurance. If there is any rule associated with new methodological approaches it would be that there is no one correct way of using them (no 'solution'). Instead the researcher will be required to experiment with research design, application and analysis according to the nature of the questions. A starting point for this research is that a qualitative approach - more than a qualitative method - involves a different way of

inquiring, implying different means of sampling and wording questions for example as compared with survey research. The spirit of the introductory quotes is supported here, although a critical position as to the actual (rather than potential) value of interviewing is maintained, involving an appreciation of how a group discussion method was practiced. My argument is that the rigour and effectiveness of a method depends on how appropriately it is used.

The qualitative stages of this research are justified in terms of some of the reasons already mentioned. In one-to-one and group interview techniques, participants should have more time to elaborate on their answers and to qualify the responses they may have been channelled towards by a structured questionnaire. The *researcher* also has the opportunity to clarify the themes for discussion, to influence how they are communicated and how they are heard. It is possible to judge the mood of the participants : have the questions been misunderstood or are they simply considered to be irrelevant (or at least that there are other issues in need of more urgent discussion) ? The distinction between attitude and non-attitude responses might then be traced. Moreover, participants are able to assert their priorities using their own words and raise alternative questions omitted from the survey or which have emerged since then. This advantage is stressed by Burgess et. al. (1988a, 1988b) : some approaches can encourage a 'democratising' of the research process in that participants are able to express themselves as they choose to. The discussions also have the benefit of being *contextualised*. A cautionary note should be sounded here. It is certainly true that some methods are *potentially* more democratic for the researched than others, but a judgement on this depends on a definition of research democracy and crucially on how the analysis is conducted (not just the fieldwork). This touches upon issues of the power relationships involved in research and a recognition of the extent of the researcher's attempt to control them. Following a consideration of the main qualitative method for gaining new insights into the poll tax debate, some of its limitations will be addressed.

The postal questionnaire invited respondents to participate in a "local evening discussion later in the year" where there would be the opportunity to "talk about these issues with other people" in their area at greater length. The vagueness of this original invitation reflected my own uncertainty as to if and when the meetings would take place. Nevertheless I was convinced that a qualitative approach to the research questions would be needed, so the intention was to draw together a group of interested people who were committed enough to at least have responded to the questionnaire.

One important issue that remained to be resolved was whether the groups would meet on a number of occasions or only once. This distinction is emphasised by Burgess et. al. (1988a) who explain the purpose and practice of "in-depth small group discussions" as opposed to "once-only group interviews". The authors offer an enthusiastic endorsement of the in-depth small group method used in their study of environmental values as part of the Greenwich Open Spaces Project, tracing the links with psychoanalytic theory and

group analysis. The emphasis in the groups convened in three areas in the Borough was upon the development of the groups themselves, the nature of inter-personal relationships and how the broad consensual views emerging in the first discussions became qualified and more detailed across "the life of the groups" (1988b, p.475). The position of the researcher should become less directive to the groups' agendas : "the uncensored and largely uncontrolled conversation" is distinguished from the "researcher's 'logical' funnels and sequences of questions" as a key advantage of their method (1988b, p.475).

The group discussion approach chosen in this research should be contrasted with the in-depth small groups method since the groups met only once. However the description of the "once-only group interview" is not accurate either. The method is defined as one involving once-only group discussions. Once-only groups need not mean that that participants have time only to react in superficial ways by referring to well-established attitudes without reflecting in greater depth on the issues being discussed (the central purpose of the meetings). It may indeed "take time to explore beyond well-rehearsed phrases..." (Burgess et. al. 1988b, p.466), justifying a longer-term approach to the groups in the case of studying environmental values which are likely to be subconsciously-held for many participants. With an issue like the poll tax however the degree of politicisation and polarisation in the public debate - and the fact that it *was* already so well-rehearsed - suggested that once-only groups would be able to move quickly beyond the familiar issues to consider more conceptual matters as well as less obvious implications of the tax. Moreover, the participation of prospective group members in the postal questionnaire stage meant that many of these familiar issues had already been tackled : once-only groups offered the chance to complement questionnaire findings without duplication and without extending towards in-depth groups which would have been an appropriate (and challenging) method to address a more 'subtle' research question. In the poll tax groups convened, the inter-personal relationships between members were less important to the analysis than the substantive issues, although *the interaction of ideas* (and therefore the definition as 'discussion' not 'interview') was very much the concern. Thus the once-only groups represent a less ambitious research method than Burgess et. al. adopted, but one which should have been more appropriate to the nature of the research agenda.

## 2.5 Forming the groups : some practical issues.

Representativeness of participants relative to empirical measures of an area's characteristics was aimed for with the postal questionnaire. Attempting to apply an empirical approach to the qualitative method of group discussions would be a significant mistake, since it is not so much the applicability of the research findings that is important (i.e. whether results can be assumed to apply to other people in other places), but their reliability. In other words, the research context - from sampling procedure to practice and analysis - should encourage participation where people say what they want to say. Clearly, the researcher is a considerable influence on how valid the findings will be.

The group participants were not representative of the general public. As respondents to the questionnaire in the first place they formed a biased section, higher in terms of interest and motivation (or participative resources). As discussants, this bias was confirmed since those with knowledge of the issues and the self-confidence to express that knowledge among other people (and be prepared to identify themselves on the questionnaire) are unusual. In terms of the discussions themselves this may have turned out to be an advantage. On the other hand, a self-selection process of sampling may bring together people who are very diverse in their attitudes and reasons for participating which could result in practical difficulties of conducting group rather than sub-group discussions (for example the need to avoid conversations developing between two members who know each other). The group participants were not all recruited through self-selection. Each person was invited to bring one other person to the meeting (an element of 'snowballing', Stewart and Shamdasani 1990) and a more unusual method of increasing the membership of one of the groups was decided on (discussed below).

One factor given separate attention in the literature on group discussions is that of paying participants. On the questionnaire this issue was raised, but in deliberately vague terms : "Some payment will be available to help people attend." No figures were suggested at any stage. In retrospect it might have been preferable to resolve this question as early as possible. The tradeoff facing any researcher in this position is in attracting enthusiastic respondents who will become active participants and avoiding those who would attend only because they would be paid (and have less interest in the subject), while also allowing participants to know that their contribution has been valued. An additional problem is simply the financial one : costs of hiring venues for the meetings had to be met, leaving little to compensate for expenses involved for travelling by participants. In this case those who confirmed at a later date that they intended to come to their local meeting were offered reimbursement of travel costs and refreshments. The cost of this 'solution' was uncertain. However, participants either replied that reimbursement was not necessary or failed to indicate how they wished to be paid (or how much) : only one group member requested payment (for petrol costs). The solution was one which kept costs low by failing to specify the level of reimbursement available (other than stating that only one participant's expenses could be paid for if another person accompanied them). The influence of payment on the degree of interest and the numbers agreeing to participate is unclear and deserves more attention, not least to assist research projects with small budgets (particularly postgraduate research).

The aim was to convene at least one group in each local authority area and ideally two to reflect contested local perspectives. By the end of the second wave of the questionnaire around forty respondents indicated their interest in at least finding out more details about the group discussions. What is notable from these replies is the contrast with questionnaire response rates: Eastwood's respondents, although contributing to the highest rate of the four Districts, offered the prospect of fewest Group participants whereas Inverclyde

contributed a higher proportion of potential group members in spite of its relatively low survey response rate. Possible explanations are intriguing : what makes someone committed enough to return a questionnaire *and* take part in a group discussion ? In fact the Inverclyde response to the idea of groups proved to be less positive in practice, since only one group was convened despite a second group being prepared and notified of the details of its meeting. The result was that five group discussions took place between February and May 1991, one in each District and a second meeting in Edinburgh. Table 2.6 indicates how the original number of potential members was reduced to the lower actual number of participants.

Before the meetings took place the groups had to be structured on the assumption that more than one group could be drawn in at least two of the Districts. The ideas of Stewart and Shamdasani (1990) about judgement sampling are influential in this respect. The discussions were intended to be based on the interaction of ideas in a non-threatening environment. The cohesiveness of the groups had to be built in a short period of time to allow participants - usually strangers - to become acquainted with the opinions of other members. Although the goal was not to reach any artificial group 'consensus' or work towards resolving questions through a compulsion to agree, cohesion was more likely to emerge among people with similar characteristics. If members were able to feel that they were among broadly like-minded people, then the potential to explore below the surface of the 'obvious issues' ought to be greater. This is the principle of *interaction maximising*, (Stewart and Shamdasani 1990) drawn upon in composing the different group memberships such that participants would realise that they were on more or less the same side on the politically-charged subject of the poll tax. It was considered extremely important to avoid deliberately conflictual settings for discussion. The central considerations in structuring the groups were :

- to allocate those who approved of the poll tax and those who disapproved to different groups, usually reflecting a distinction between those thinking the tax to be fairer or less fair than the rates. This broad attitude measure largely corresponded as well to members of relatively better off and worse off households.
- to achieve mixed gender groups.
- to achieve mixed age groups.

In Stirling and in Eastwood responses were sufficient to allow one group to be formed such that no stratification method was relevant. If the Eastwood Group came to reflect the characteristics provided as questionnaire responses it would have been successful on the second and third measures and all would have been financially advantaged by the poll tax (a typical Eastwood characteristic). However strong opposition would have met with strong support for the tax, also reflecting clashes of partisan position. The potential Stirling Group appeared to be older and male-biased but mainly opposed to what was



viewed as an unfair tax. Only one member would have been a tax winner. Neither of these groups - based on these preliminary characteristics - appeared 'typical' of their Districts on all key indicators, but their strength would nevertheless have been in that the discussions would be contextualised. In the other two authorities the attempt was to form two groups. The distinction was clearest between the groups planned for Edinburgh : Group I was biased towards those who approved of the tax, considered it fairer than the rates and supported the Conservative Party (none of these characteristics were typical of group members in general). Group II contrasted with this composition, represented by Labour and SNP supporters, all of whom were worse off and disapproved of the poll tax. This is the clearest example of composing a groups with the aim of maximising interactions in the context of an identifiable group 'position' (or at least the sum of the individual positions taken from the survey responses). The Inverclyde Groups were more difficult to stratify because not one of the original twelve potential discussants approved of the tax. With the possibility of snowballing, the likely number of participants would have been too large to meet as one group. The sample was strongly of the view that the poll tax was a step backwards in terms of fiscal justice, composed almost entirely of tax losers, men and opposition party supporters. Those for whom the poll tax was good news in Inverclyde were least likely to volunteer to join the discussions. A closer study of the survey characteristics revealed that the sample was split according to whether opposition to the tax remained at the attitude level or was expressed in active support for non-payment. This offered the possibility of composing the second Inverclyde group on the basis of its anti-compliance stance and of exploring the increasingly complicated issue of non-payment in more depth. This would have added an extremely valuable dimension to the research and is an example of a sensitive issue requiring a non-threatening research setting.

Respondents indicating their willingness to become group members were sent a letter in December 1990 to thank them for their interest and to confirm that the meetings would take place early in 1991. This was required to maintain contact and stress that the research was still being conducted despite the rapid political changes of recent months. (For the earlier respondents, their decision to participate in the groups was made four months previously). From January 1991, venues and dates were booked for meetings (except with the Eastwood Group, planned for a later date) and respondents were notified of the details sent along with a reply slip and a pre-paid envelope. The pattern of responses confirming that the arrangements were convenient and the eventual numbers attending the groups are provided in Table 2.6. The total membership of the five groups convened was twenty two, boosted by some participants being accompanied by another person. The actual number of survey respondents who attended a group discussion was well under half the number originally indicating their interest.

GROUP	Original no. of respondents as potential group members	No. of respondents confirming after follow-up	No. of respondents attending	Total group membership
EDINBURGH I	8	4	4	6
EDINBURGH II	9	5	3	5
INVERCLYDE I	6	4	4	5
INVERCLYDE II*	6	3	1	*
STIRLING	6	2	2	2
EASTWOOD	4	2	2	4
Total	39	20	16	22

(\* Inverclyde Group II failed to meet)

Table 2.6 From questionnaire respondents to group participants (for five discussion groups convened).

The Stirling Group was unique, taking the form of a discussion between only three people (including myself); the second Inverclyde Group failed to meet, only one (disappointed) participant attending despite five people confirming their intention to come one week before the meeting. This failure was disappointing from a research perspective due to the distinctive characteristics of this group, as well as from a practical point of view. (The hire charge was paid in advance although later refunded; an observer had accompanied me to Greenock for the meeting; and the one participant who did attend had taken the evening off from shift work). The second group never met due to the difficulty of contacting the other members again and arranging another convenient meeting time.

## 2.6 The research 'bargain' and the research guide.

The role of the researcher and the purpose of the work need to be explained as part of the 'bargain' or contract which underlies the relationship with participants. Different people will bring different motives and expectations of the group's significance, so it is important that a minimum set of guidelines is established. This section discusses the early stages of the group discussions, emphasising particularly the introduction and the explanation of the format of the meetings. This takes in the research guide or 'work agenda' for the groups.

The bargain to be struck with participants refers to practical as well as ethical issues. As with the postal questionnaire method, the aim was to give *respondents* every opportunity to become *group participants*. Stewart and Shamdasani (1990) provide a detailed guide to the arrangements a researcher will have to consider in organising group discussions (or 'focus groups' in their words). Payment for attendance is one issue already mentioned. Choosing a location for the meetings is an important influence : well-lit, familiar and accessible venues are more likely to be attractive and encourage attendance. With these

criteria in mind, enquiries to the District Councils assisted in choosing a main library conference room, a classroom in a college and community centres. Other characteristics over which the researcher has some influence relate to the discussion environment itself.

The introduction to each group discussion was critically important. First impressions last in the research setting and it is necessary to recognise that expectations are varied and explain clearly what the nature of the meeting will be. The size of the groups was not referred to at any stage in earlier contact with the participants and a number were surprised to find that the meetings were on such a small scale. One group member's initial impression (unprompted) was :

" I would say that I thought the meeting would be on a bigger scale, but it may just work out a little more successful this way." (Bruce, Edinburgh Group I).

Before the meetings began, the issue of recording the discussion had to be raised since the tables and chairs were arranged in a circular fashion with a tape recorder situated in the centre of the table. (This facilitated clear recording but was also to encourage the interaction of participants in a setting where people could retain personal space. Seating arrangements are not discussed in depth here, but Stewart and Shamdasani (1990) argue that consideration should be given to how the physical arrangement of the meeting place can encourage either a 'group therapy' atmosphere or a 'work-like' agenda). I was apprehensive of the participants' reaction since there had been no mention that a recording would be made. By explaining the reason for the recording - to allow an accurate report to be written up about the discussion, to allow my supervisor to read the transcripts and to assist my own concentration by releasing me from the task of writing detailed notes - participants appeared to be at ease. The effect of the presence of a tape recorder is unknown and it is always possible that the reliability of some responses is compromised. However, my own experience was similar to that of Burgess et. al. (1988a, 1988b) in that the groups showed few visible signs of being aware that their words were being recorded. Furthermore there was little evidence of resistance to pursuing controversial subjects because of the tape recorder. With once-only groups there are few consequences associated with expressing views among people who will probably not meet again. The discussion is already open and as 'public' as it is going to be. The recordings and transcripts became a vital research resource to be interpreted many times in different ways, although the summaries recorded in note form were complementary in tracing changes in the mood of the group (not necessarily those expressed verbally). The recordings were also valuable in allowing a critical evaluation of my own 'performance', to help improve later discussions but also to assist in analysing the effect of the researcher on the researched (influences which too often remain hidden according to Burgess et. al. 1988a)

Beginning the discussion, the conductor (sometimes referred to as the moderator or researcher) should aim to create a non-threatening atmosphere in which remaining suspicion and simply curiosity between members can be overcome. After reassuring

participants of anonymity (even more important if a recording is being made), a typical introduction followed this extract from the Inverclyde Group :

"The purpose of the meeting is so we can discuss some of the ideas I am sure you all have - everyone seems to have an opinion on the poll tax. This is the second stage of the research and most of you will have filled in the original questionnaire. Again thank you for doing that. The purpose then ...is so you can expand on your own ideas and exchange them with each other....rather than with me....if you see me more in a chairperson sense, to move the discussion on as time progresses. Also can I ask you not to worry about what the person next to you thinks of your opinion or what I think. Everyone is entitled to give their opinion.... There isn't a formal agenda for the meeting. There are four or five themes to discuss. But do feel free to bring up your own priorities as we go along. The only rules are to speak one at a time...and that we have to finish at nine o'clock. So could we start off by going around the table and saying what your first name is and what part of Inverclyde you are from. And maybe a bit about why you came this evening."

(Introduction to Inverclyde Group).

This attempt to 'break the ice' was based on an explanation of the structure of the group discussion. The content of the meeting was not circulated before the participants met, although most of them were questionnaire respondents and were presumably aware of the type of issues to be raised. Acknowledging the participation of group members recognises that they are assisting the research on a voluntary basis. Whatever advantages the discussants receive, I was the main beneficiary. The role of the researcher was specified in the introduction, the aim being to encourage the groups to view me as a supportive co-ordinator with the task of helping the discussion to proceed (by questioning, probing without being intrusive and by encouraging participation by less dominant members). It was not intended to be as an arbiter of contested opinions. A 'work agenda' was to be adhered to although the structure was not rigid, to allow comparisons to be drawn between groups. Finally the length of the meeting was confirmed. This is central to the research bargain. The letter including specific details of the meetings was clear about starting and finishing times and was probably a condition of participation for some members. The introduction was standard in each group and was based on advice adapted from the specific literature on this method (e.g. Stewart and Shamdasani 1990). If this represents a text-book description, it proved to be a useful entry to the discussions but an incomplete guide to the realities of the researcher - researched relationship.

The research themes developed for the group discussions are summarised in Table 2.7. These are sufficiently open-ended to be thought of as discussion themes rather than direct questions and certainly differ from the means of inquiring in the postal questionnaire. Research guides for group discussions are commonly framed by ordering themes from the general to the more specific, a funnelling approach appropriate for participants who already have a degree of commitment to the research. The opening issue was therefore planned to be one which would be familiar to the groups, referring to local and central government

relations in their areas and tax levels under the rates and the poll tax.

(1.) Positioning of the local authority relative to others. Evaluation of the councils' poll tax bill and spending policies : too high ? value for money ? How is the conflict between local and central government seen locally : who is to blame for high tax levels ? Make reference to tax history (under domestic rates for example) in the local context.

(2.) Develop the theme of how services are paid for : what is the purpose of taxation. Relate this to the rationale of the poll tax, that all use public services so all should contribute towards their costs. Taking the point further with the example of education, a major element of local government spending : all tax payers fund the service but not all use it. Is this considered unfair - or does support for comprehensive welfare continue without such a direct consumerist view ?

(3.) Pursuing the logic of the poll tax further still, introduce the 'exit' strategy of opting-out from local public services through private insurance or private education for example. If privatisation means paying (taxes) for services which are not used, should tax deductions be introduced ? In other words, if costs are individualised should taxes be restructured on that basis? Is there support for alternatives to taxation as a means of paying for welfare ?

(4.) Having made the 'fiscal link' between taxes and services, consider non-payment of the poll tax as an issue thought to be responsible for local tax inflation. Do group participants distinguish between those who refuse to pay out of protest and those who are unable to pay ? Would participants consider withholding payments (at least in part) as a protest at the 'non-payment increment' ? If the poll tax is considered too high, should the government 'cap' bills?

(5.) Raise the question of economic voting by distributing examples of local election literature offering a poll tax cut of almost £100 in return for electing a Conservative-controlled Lothian Region. How do participants think people would react to the message? How would (did) they react personally ?

Table 2.7 A guide to the research themes raised in the discussion groups.

The expectation was that the theme might act to establish the broad 'outlook' of the group and indicate the main lines of agreement (and disagreement) existing before moving to consider more detailed and conceptual matters about the privatisation of welfare for example. The order of questions was negotiable however since some participants consistently anticipated issues to be raised at a later stage in the discussions. This suggests that the focus of the discussion was often relevant to the emerging concerns of the groups, although a specific example in the section which follows indicates how one group

participant dealt with a question considered to be *irrelevant*. Where themes could be anticipated, the breaks imposed in the discussion to move to another issue were less marked. The research guide was also changed to accommodate some specifically local dimensions of the discussion, such as the prospects for Eastwood District surviving outside neighbouring Glasgow if single-tier local government was introduced.

## 2.7 The researcher's influence.

"Poor interviewees are often simply the products of bad interviewing." (Pons 1988, p.114).

It appears to be a paradox that the aim in group discussions is to encourage interactive discussion between participants and not the group's co-ordinator, yet much of the attention in accounts of how to conduct qualitative research has been upon the role of the researcher. Does this amount to more of the autobiographical indulgence criticised in the first part of this chapter by Payne et. al. (1981) ? The position taken in this work is that consideration of researcher influence on the research process is vital in identifying how far the goal of unintrusive monitoring has been achieved while being effective enough to complete the groups' tasks. Before detailed attention passes to the research results - what was actually said in the discussions - it is worth setting aside space to look at how the results may have been influenced.

By concentrating on the pitfalls of qualitative research methods it might be tempting to avoid using them. The literature is strong on what to avoid in the 'how' of research but appears weaker on positive advice. At one stage I contemplated abandoning the groups method (or at least a lengthy postponement) having been advised that the difficult nature of the subject and my lack of training in interviewing techniques generally would result in formidable problems. The group discussions did eventually take place amid apprehension and a more optimistic view that the best way to learn the techniques was to try them. *The risk of conducting the research groups inadequately was less of an influence than the risk of not doing them at all.*

The problems of bias in group discussions are potentially more damaging than in the questionnaire stage. The link between researcher and participants is clear and direct such that bias in the wording of the themes for debate is only the first consideration. In other words the impression given to the groups has to be constantly thought about. A summary of the 'ideal characteristics' of the group discussion researcher is advanced, based on the work of Burgess et al. (1988a; 1998b), Stewart and Shamdasani (1990) and actual research experiences :

- (1.) "Supportive leadership" in a non-authoritarian and non-judgemental manner. Nevertheless, intervention is needed to keep groups to their defined 'work agenda.'
- (2.) Persuasion and tact rather than confrontation to encourage interest from less confident

members and discourage particularly dominant members if necessary.

(3.) Flexibility in approach, to be able to rearrange question ordering and wording if participants anticipate themes to be addressed later or if they are less interested than expected.

(4.) The ability to probe in a way that retains the group's trust. For example, making use of a participant's own words to summarise or seek clarification.

(5.) Awareness that research guides are probably rough guides. Planning the groups in advance cannot account for the real dynamics of personal interaction. In other words, be prepared to defuse a conflict, to be told that the theme being discussed is irrelevant, to be asked for personal opinions and to be corrected for misinterpreting what people have said.

These are some of the ways in which researchers can deliberately attempt to influence groups towards open discussion based on wide participation. Some examples from experience during this research are provided to make the points more effectively before moving to consider some of the researcher influences which are less obvious or voluntary.

Each of the groups accepted that a 'work agenda' had to be negotiated and that the discussion would move to different issues at various stages. The problem was usually not that participants objected to the degree of structure - in fact a reminder that one or two additional comments could be discussed before moving to another theme encouraged participants to speak if they had not already. Instead a small number of group members preferred to listen rather than talk for much of the discussion. This is not necessarily a problem, but the possibility exists that non-participation reflects a lack of confidence to express an opinion that appears to contradict the emerging 'group perspective'.

The second point in the guide (above) refers to persuading the least conspicuous group members to speak if they wish to. In one group (Edinburgh Group I), one woman seemed happy to listen and allow her husband to speak while a second woman spoke infrequently but seemed to disagree with a number of comments. By gradually establishing more eye contact with the first woman, and as issues arose which she did wish to talk about, she participated more actively. My interpretation is that she may initially have felt 'outside' the group since it was her husband who had completed the original questionnaire and she had accompanied him - she had less of a link with the research before the group met. Later she demonstrated that she was willing to discuss those issues which she felt particularly strongly about. Earlier she appeared to agree with most of the group's evaluations. The second woman was more of a cause for concern : I suspected that she held what were minority opinions for that group, based not only on her questionnaire responses (she had gained from the poll tax but was strongly opposed to it and considered the rates to be a fairer tax) but also on a less easily defined sense of unease. Moreover (as discussed below) her earlier experience in the group when talking about her family's position on

non-payment of the tax had concluded in conflict with another member. My approach was an example of an inappropriate intervention, similar to the errors acknowledged by Burgess et.al.(1988b) in one of their groups. The general strategy of asking for "any other points of view" failed to encourage this member to speak even when it became clear that she disagreed with a previous speaker. I 'pursued' the participant by asking directly (addressing her individually) if she wanted to add something by appearing to have overlooked her attempts to speak (which she had *not* indicated). This was a mistake because I focussed upon one participant who did not wish to contribute at that point and more significantly the other members of the group were aware of my 'attention'. At a later stage one of the more dominant members adopted the role of questioner by asking the same woman if she wanted to add any comments. This was inappropriate because his invitation was not part of a general discussion but a direct question, again singling out a reluctant member of the group. Although the mood of the group was not disrupted significantly by either the earlier conflict or these interventions (and this participant did speak later in the discussion, confirming her disagreement with some points of view), in retrospect the 'relationship' with her might have been damaged with consequences for the group's potential.

The issue of *probing* (the fourth point and emphasised in detail by Stewart and Shamdasani 1990) demonstrates the difference between reading the theory and putting it into practice. Successful probing - exploring opinions in greater depth - is not based only on how the researcher approaches different members. It is possible to ask the wrong question and this is easier to recognise than is the more appropriate wording. Nevertheless, in moving to a new theme in the discussion, asking "if no-one disagrees we'll move on" might discourage a contradictory answer : it suggests that the unexpressed default is "yes, I agree." The point might be better put as "Does anyone have other opinions to those we've already discussed ?" or "Would anyone like to add anything on this subject ?" A danger of group discussions lies in the likelihood of bias in how different members are approached. Stewart and Shamdasani (1990) favour monitoring the conductor's bias through the verbal and non-verbal cues given to participants. Thus, are opinions which the researcher agrees with welcomed (by nodding, smiling and invitation to expand on them) while unfavourable comments are "greeted with blank looks, indifference...or treated with impatience ?" (p.83). Are "out of context" comments (or those out of order on the research agenda) accepted for discussion if they are favourable when others are rejected ? This provides a clear link between method and theoretical perspective. Although the researcher's own opinions on the discussion may not be obvious to the groups, these examples of bias may divide participants into those developing greater empathy with a supportive researcher and the others. A dominant participant may reach the conclusion that her or his contributions are being overlooked or under-valued because they are not what the researcher wants to hear, rather than because they are preventing other members from speaking. Whether this is a problem depends on who is conducting which groups.



Although I had considered how I would respond to participants whose views I strongly disagreed with before meeting the groups, this was not an important factor in practice. If anything I came closer to adopting a 'devil's advocate' role by encouraging people to explore particularly controversial or partisan views in more depth when I would personally have opposed them. I was surprised by the lack of difficulty in moving from my own value position to that of 'the researcher', even if ethical issues may have to be addressed in appearing to support members' opinions in an effort to gain information. It is possible to nod or smile in response to a comment, to encourage a participant to continue speaking without nodding in approval. The group participants may attempt to influence the research relationship by directly asking for the researcher's opinion on specific issues. In some examples this could occur because the researcher is considered to have specialised knowledge, to 'know the answers' or to be in a position to adjudicate when an impasse is reached. It may simply arise because group members want to know the researcher's own point of view in exchange for being willing to discuss theirs. The difficulties associated with a research bargain that becomes conditional in this way were fortunately not encountered in the group discussions. One example from Inverclyde demonstrates how interpretation of the researcher - group relationship allowed a potential problem to be resolved :

- John :      From reading the press I imagine there are a lot of people who can pay (their poll tax) and they just have no intention of paying. Have you not noticed that yourself ?  
(directing the question to me).
- Fiona :      He is not meant to answer any questions !

(Extract from Inverclyde Group)

A member of the group confirmed the role of the researcher as it had been set out at the start of the meeting without me having to agree or disagree with John's comment. In itself the question was not particularly controversial : agreement would only have implied that the press coverage had been noticed. However, this extract is from a discussion of poll tax non-payment which was potentially a divisive subject. It was one on which I particularly wished to encourage discussion between participants and not with me. Nevertheless this is not to suggest that the relationship should (or can) be sanitised to the point where the researcher reacts blankly to what is being said. The researcher is implicitly an element in the research process - what matters is that the direct input is positive for the discussion and neither discourages participation nor 'over-directs'.

Two examples to illustrate the fifth characteristic of group discussion co-ordinators are taken from group extracts. Firstly the researcher has a responsibility not just in how the relationship with group members develops but in how that between group members emerges. One striking example involved the second woman described above, who appeared to be frustrated by part of the discussion but unwilling to speak. This confirms

that another responsibility is to protect participants from being questioned by other members in ways that could be considered over-critical or even threatening. In the first Edinburgh Group the issue of non-payment was reached in the early stages of the discussion. The emphasis was on other people's non-payment and assumptions about what type of people they were. Since this group appeared to be firmly opposed to non-payment, members were invited to read into the motives of 'the other' (the non-payer). Despite this impression of a group position on the subject (based on survey evidence and the opening remarks in the discussion), it would have been a mistake to assume that the issue was sufficiently 'distant' from the group to allow open probing between members. The following extract raises the problem of conflict between two participants :

- Carol : I think the poll tax is an appalling tax and I have three sons who won't pay it.  
Bruce : Are they of age to pay ?  
Carol : Yes. And a lot of their friends feel the same ...it's political - they won't pay it. They're all on Income Support....they get a rebate, but two of them will not pay because they're politically against it.  
Tim : Why are they against it ?  
Carol : Because they feel it's ...you'd have to ask them. I mean it's their political views, I can't give them mine.  
Alice : Are they quite happy to accept the use of all the services that are given by all the people who are paying the poll tax ? You know, are they quite happy to have their buckets emptied and the water in the tap ?  
Carol : Again you'd have to ask them - you see I can't speak for them (Alice : No). And don't attack *me* please.  
Alice : (laughs nervously) No no no ! I'm not attacking you, I'm just asking the question.  
Carol : Yes, well ask them ....and they're not here.  
Alice : This is what I think a lot of people are complaining about, that ...you're not going to pay your poll tax - and you can or you can't, whichever - but nobody has said "don't lift my bucket away because I'll just take it to the dump myself"... There's no way you can live in a town without using the services. Somebody's got to pay for them.

(Extract from Edinburgh Group I)

One member (Alice) put another (Carol) in a defensive position, strengthened by the questioning of Bruce and Tim. It was clear that the other members of the group disapproved of non-payment on political grounds, so Carol was open to criticism even though she had not endorsed her sons' non-payment. The tension was eased without embarrassing pauses or by me having to openly defuse the situation. However it would not have been surprising if this experience had influenced Carol's view of the group and her willingness to participate in the rest of the discussion. Moreover it is a reminder that the researcher must prepare for the unexpected and anticipate difficulties. It demonstrates that the profile of the group, as based on questionnaire responses, was only a rough guide to the reality of interaction between people with different personalities despite apparent

similarities in opinion. Following this group (the first one conducted), my doubts about lack of training in group methods persisted : I was unprepared to overcome conflicts within the groups had they become more serious. On the other hand, the 'flow' of this first group was encouraging and the discussion provided a valuable insight into those minority opinions (for central Scotland) of supporting at least the intentions of the poll tax and in generally not being hostile to the Conservative government.

Secondly the question of salience is as important to the group discussion method as with questionnaires. The main advantage with groups is in being able to assess how relevant the research questions are and having the opportunity to rephrase them or consider alternative priorities of the group members. As suggested before, the extent to which themes were anticipated before they were raised points to their relevance (as far as the groups were concerned). However, if members were unable to see the significance of a question they might fail to respond. Unclearly expressed themes might be otherwise received with frustration or impatience. Towards the middle of the group discussions, more specific conceptual ideas were raised, including a hypothetical question about tax deductions for people who opt out of using public services (e.g. lower tax burdens for people with private health insurance). This was posed as a radical stage beyond the poll tax. In the first Edinburgh Group, one dominant member was unimpressed :

"...if you want to put your kids to a private school you make that choice and therefore nobody's twisting your arm up your back. So I think *to try to introduce these arguments is a bit meaningless.*"

(Tim, Edinburgh Group I. Emphasis added )

My reaction to this was that the original idea had been raised in an unclear way and that this was the reason for the unpromising response rather than the concept itself being "meaningless". Using the logic of the poll tax to speculate on the future organisation of paying for welfare was of particular interest (see Chapter Nine), so I raised the question again at a later stage by drawing upon North American policy as a possible illustration of an alternative to the British system. Even if Tim remained sceptical that the issues were of any relevance, further discussion occurred in the group. Thus, one participant was able to provide a signal about the research agenda without preventing a particular issue being raised again in modified form.

## 2.8 Other researcher effects.

A brief discussion of other involuntary influences by the researcher is needed. From the 'scientism' of empirical approaches, the presence of a researcher immediately results in a different (and by implication less valid) view of a social phenomenon than if observation were covert. A great deal of discussion is based on an evaluation of what method is more appropriate to yield a reliable account of the social world. A positive view is to acknowledge the interactive effects of researcher and researched (i.e. upon each other) and to locate these as a legitimate area for analysis. Some of the most immediate influences of

the researcher upon participants are involuntary and cannot be changed through planning, training and previous research experience.

Most of the methodology literature refers to some of these characteristics in the abstract (Stewart and Shamdasani 1990), although Burgess et. al. (1988a) consider the effects of gender in their groups. The impression of the poll tax discussion groups may have been influenced by :

#### (1.) Gender.

It is impossible to judge to what extent the researcher's gender was important to the participant's decision to attend in the first place or how it influenced interactions. I was conscious of not wanting to become a member of any 'male coalition' which could have been a product of the group compositions rather than the subject itself. Any 'group gender bias' in this way would be a more likely potential source of difficulty than the for the researcher as an individual. More important are the possibilities and the limitations arising from the gender balance of the groups in terms of language for example. In the Inverclyde Group, four men and one woman participated, although this imbalance did not seem to have a significant bearing on the discussion. (The observer in this group, a postgraduate colleague introduced as someone to listen rather than participate and to ensure time-keeping, was female).

#### (2.) Age.

Few participants were in the same age group as myself. The label 'student' has age connotations even if they are sometimes inaccurate : the problem arises not with age itself but with the implication of inexperience, perhaps related to the research subject specifically (students were usually not taxpayers or ratepayers until the poll tax was introduced. Are they qualified - or entitled - to ask for opinions from those who did pay rates ?) The label 'researcher' may have been a better choice although it is possible that the University association is more of an influence on the participant's view of the research and who is conducting it. In terms of group interaction, age cleavages if they existed did not create barriers to discussion. Two pensioner members of the Inverclyde Group certainly stressed the impact of the poll tax and other living costs in terms of their pension incomes and the position of elderly people in Britain was then taken up by the group as a whole. In this example, the age profile provided an *additional* group dimension rather than a problem.

#### (3.) Race, Ethnicity, Language.

No obvious differences existed between the researcher and the group members, or among the participants. All were white and Scottish or English. There are marked interactions between welfare and tax policies and race (Butcher et. al. 1990) but it was judged difficult to address these in appropriate detail as part of this research without appearing tokenistic.

It is not an exaggeration to envisage an entirely separate thesis based around these issues in Glasgow's Asian communities for example. Dialect, if not language, may have had an influence upon the discussions in terms of first impressions at least. My accent is from west-coast central Scotland, but perhaps more strongly so as heard by a typical Eastwood audience than a typical Inverclyde group. Edinburgh and Stirling groups would probably be less able to distinguish what type of accent I have (other than vaguely 'Glasgow'). This influence probably established the degree of difference or similarity of the researcher to the researched, although again this may be less important than the distinction simply based on being the researcher. Compared with more 'exotic' differences mediated through accent, language or race, this influence was unimportant.

#### (4.) Social class and style of dress.

It is surprising that little reference is made to the influence of social class in the research process. It may indeed be the case that researchers are simply assumed to be white, male and middle class and in some way 'neutral' from the perspective of the research participants. Such a position is untenable. Although some discussion has concentrated on the accessibility or obstacles resulting from the gender and racial interactions between the researcher and the researched, class seems not to exist, based on a reading of the group methods literature. As more researchers fail to fit these narrow categories, this issue is surely of increasing importance.

The significance of social class is based largely in the perceptions of research participants. Although it is difficult to be certain, I suspect that the five groups had different impressions of me, partly reflecting the use of language, my accent and how competent or incompetent my 'performance' was. Certainly my impressions of the groups and their members were variable. It would have been easier to establish empathy with the Inverclyde Group since that is the District with which I am most familiar. Although there was some common ground between that group's approach and the perspectives applied in this research, I found myself disagreeing with a number of comments. Equally with the first Edinburgh group (which I had least in common with), despite being opposed to some of its conclusions the discussion was probably the most successful in generating valuable insights. My impression of each group was complicated by support and opposition for their stances, empathy and occasionally antipathy.

The final influence in this section can be modified but is not entirely voluntary. If immediate impressions are significant, then the most obvious of these is appearance and how the researcher is dressed. Conducting the groups required a change in dress style to adopt a more formal appearance. This assists in the task of establishing a 'work agenda' for the groups. Again this influence is extremely difficult to evaluate, although a casual style of dress would probably send a very different signal to the participants. Given the highly political nature of the group discussions, the main consideration dress-wise was to choose the colour of tie with care.

## 2.9 Some problems with the groups method.

The final stage in this discussion of the group method addresses the drawbacks involved. Conducting group discussions was a new experience which has added an important dimension to the research findings, but its endorsement is not without conditions. The common problem of bias is relevant here, not so much because of giving partisan or loaded cues to group members (my original concern) but through the more routine difficulty of avoiding unevenness between groups. This refers to posing discussion themes with equal clarity, remaining alert to unexpected responses after discussing the same theme for the fifth time (i.e. anticipating what is different about each group) and attempting to put into practice the accumulated experience of earlier groups. Lack of experience was discussed as an influence in deciding whether or not to proceed with the groups. The question became less what I did wrong and more about how the discussions could have been improved and how the analysis could have been more perceptive with the benefit of greater experience.

Specific to the dynamic nature of the research subject, the number of group members declined over time relative to the numbers originally intending to participate in the meetings. Between the Edinburgh and Inverclyde Groups meeting and those in Stirling and Eastwood, the prospects of resolving the poll tax crisis emerged as the Government announced firstly a £140 per adult reduction in poll tax bills in the Budget (March 1991) and then the outcome of the review started after Mrs. Thatcher's resignation. One of the Stirling Group members explained at the close of the meeting how a colleague had been bemused by her intention to attend the discussion "when the poll tax is not an issue anymore." By the time the Eastwood Group was scheduled to meet (May 1991), only two questionnaire respondents had confirmed their plans to participate. This prompted an unusual methodological response (not an ideal one, but a pragmatic one). The evening before the group meeting took place, fifty letters were distributed to households within short walking distance of the venue, explaining the purpose of the meeting and inviting attendance. This approach gained two additional group members who had not taken part in the questionnaire stage and who were surprised by the small size of the meeting but were nevertheless willing to speak. These experiences with conducting the groups have contributed to the conclusion that the research subject could not have been approached in the same way if the project had started one year later.

## 2.10 Conclusions on the methods

The two main methods of collecting primary sources of data used in this research draw upon different ways of inquiring about the subject. However they are considered to offer complementary perspectives, linked rather than separate. The terms 'multiple strategies' and 'methodological triangulation' have been used in reference to research drawing upon a variety of methods. Burgess (1985) suggests that this is done as an insurance device to

guard against omitting important concepts. Some consider the limitations to be the result of constraints imposed by time and money while others (Fletcher, discussed in Payne et. al. 1981, for example) are more critical of approaches which attempt 'a bit of everything'. Fletcher warns of the risks in substituting rigour with eclecticism for its own sake, wherein all (and any) methods are judged appropriate. The attempt in this research has certainly been to use 'multiple strategies'. The hope is that each has been appropriate for the task but equal validity is not necessarily attached to the results. The stage of analysis should be kept in mind. This is where rigour is equally important, such that judgements about methodology should not be grounded only in how the methods are applied.

Group discussions provide the opportunity to qualify assumptions based on survey analysis as to how the poll tax was received and allow participants to attach conditions to their attitudes in their own words. This is potentially a more democratic method than survey research, but not necessarily so. In addition to the planning and the practice of research, it is the analysis - how the data are interpreted - that is most significant. Writing this thesis is writing to represent the views of other people through the researcher's interpretations. Important decisions must be made as to what should be included and what can justifiably be omitted : inconvenient research findings have to be explained rather than overlooked. In other words, *ethical choices remain to be made regardless of the methods chosen. A measure of the responsibility involved could be appreciated by considering what the reaction of each group participant would be to how their contributions have been interpreted if they read this thesis.* Thus, claims to 'democratic research' and to distributing control and power over the research among participants should be treated cautiously. Power ultimately remains in the hands of who is writing the analysis. What can be claimed is that non-controllable bias was also identified as a threat to the validity of the research findings and that reasonable attempts were made to reduce the effects of bias.

In this chapter the approaches to the research have been explained. The outcomes of applying these methods are considered in later chapters. The content is not exhaustive, since other methods of gaining insight into the local social worlds around the poll tax were drawn upon (analysis of local newspaper coverage and one-to-one interviews with District Councillors for example). Nevertheless the title of this chapter is deliberate : it implies that the approach to conducting research is about more than the methods used. The focus has thus been on what informs the choice of subject as well as the choice of method.



**UNIVERSITY OF GLASGOW**



**GLASGOW UNIVERSITY  
GEOGRAPHY DEPARTMENT**

## **Poll Tax Survey 1990**

**Please circle the answers you agree with.**

**Otherwise tick the boxes where provided.**

**If you are unable or unwilling to answer any question, leave  
it blank.**



1 (a) The Poll Tax /Community Charge has been in place for more than a year in Scotland. Comparing your household Poll Tax bills with your previous Rates bill, is your household now:

Better Off    Worse Off    No different    Don't Know ?

(b) How many adults are liable for the poll tax in your household?

(c) If more than one, are you personally: Better Off    Worse Off    No different ?

(d) Do you approve or disapprove of the poll tax system?

Strongly approve    Approve    Disapprove    Strongly disapprove    Don't Know ?

(e) How do you think the poll tax compares with the Rates overall?

Fairer    Less Fair    Similar    Don't Know ?

(f) Are you liable for the full charge or a rebated charge?

Full    Rebate    Don't Know ?

(g) In your household, how many are liable for a rebated charge?

2(a) How much interest do you take in political matters?

A Great Deal    A Fair Amount    Not Much    None at all

(b) Which political party, if any, would you say you identify with?

Labour    Conservative    SNP    Liberal Democrats    Green    Other    None

(c) If you circled a Party, how strong is your support for it?

Very Strong    Fairly Strong    Fairly Weak

(d) How satisfied are you with the way things are run at the moment by (tick box):

	Very Satisfied	Fairly Satisfied	Fairly Dissatisfied	Very Dissatisfied
DISTRICT COUNCIL (Edinburgh)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REGIONAL COUNCIL (Lothian)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
THE GOVERNMENT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(e) Did you vote in the recent Regional elections on May 3rd?    Yes    No

(f) If yes, for which Party?    Lab    Con    SNP    Lib-Dem    Green    Other

(g) Do you recall voting in the last council elections (in 1988)?    Yes    No

(h) If you voted, which issues were more important to you?

Local    National    Both equally    Don't Know

(i) How important was the poll tax in deciding how you voted?

Very important    Fairly important    Not important    Don't Know

(j) Has the Poll Tax *changed* the way you vote (or will vote).....

in local elections ?..... Yes    No

in the next General Election? ..... Yes    No

(If YES, which party did you usually support? \_\_\_\_\_)

---

**3** The questions in this section ask who you think is responsible if Poll Tax bills are too high.

(a) Some councils have set Poll Tax levels which the government thinks are too high. Councils sometimes say that local services would have to be cut if bills did not rise. And others say that people who do not pay their Poll Tax are forcing up next year's bills. In **your area**, which of these do you think have had an influence on the level of Poll Tax ? (tick the boxes).....

	Very Important	Fairly Important	Not Important
Council Over-spending.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cuts in Government grants to councils.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Non-payment of the poll tax.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(b) Taking into consideration the services provided by your councils, is your poll tax bill :            Reasonable            Higher than necessary            Excessive            Don't Know

(c) Under the rates, did you pay:

Full rates    Partial rates    No rates (full rebate)    No rates (not the householder)

(d) Under the poll tax, have you paid for someone other than yourself (e.g. husband or wife, children, someone else)?            Yes    No

(e) Has your poll tax been paid for you by someone other than yourself?    Yes    No

(f) If the government does think your poll tax level is too high, should it be able to 'cap' the bill (reduce it) or should voters decide who sets the level at local elections?  
Government "Capping"            Voters in local elections            Don't Know

(g) If you were asked to vote for a lower Poll Tax bill, even if this meant services had to be cut, or the same Poll tax bill and the same services as now, which would you choose?

A lower Poll Tax      The same Poll Tax      Don't Know

(h) During the first year, did you pay the poll tax.....

As soon as instalments      After      After receiving      Not  
were due      some delay      reminders      at all

4 This set of questions deals with the campaigns against both the Poll Tax and the Rates.

### The Poll Tax

(a) The Anti-Poll Tax Federation, the SNP and some Labour MPs have encouraged people not to pay their Poll Tax bills. Do you support this campaign in principle?

Strongly favour    In favour    Opposed    Strongly opposed    Don't know

(b) Are you aware of any *local* campaign against the poll tax?      Yes    No

(c) Have you already given your opinion on the poll tax, whether in support or against, in any of these ways? Tick (✓) where appropriate :

Talking with people at home or at work ☐    Attending a Public Meeting locally ☐  
Writing to a councillor or your MP ☐    Writing a letter to a newspaper ☐  
Joining an Anti-Poll Tax Union ☐

(d) Some people have called for councils not to collect money from those who have not paid their Poll Tax yet. This means that the government would be asked to provide the money owed. Are you in favour of this.....

For ALL non-payers?    Strongly favour    In favour    Opposed    Strongly opposed

Only for those who are    Strongly favour    In favour    Opposed    Strongly opposed  
UNABLE to pay?

### The Rates

(a) Back in 1985, rate bills increased considerably for some households. This encouraged the government to change from Rates to the Poll Tax. Did you oppose the rates in principle?

Strongly opposed    Opposed    In favour    Strongly favour    Don't know

(b) Do you recall any *local* campaigns against rates increases?    Yes    No

(c) Did you voice your opinion over rates rising at the time? (For example by going to meetings, writing to a newspaper, joining a Ratepayers Association).      Yes    No

If Yes, please specify.....

On the whole, which of these taxes do you think would be best to pay for local services?

Rates, before abolished.....	<input type="checkbox"/>	A Combination of taxes (e.g on property and on income).....	<input type="checkbox"/>
Poll Tax / Community Charge.....	<input type="checkbox"/>	Something else.....	<input type="checkbox"/>
Roof Tax / Property Tax on the market value of your house.....	<input type="checkbox"/>	Don't Know.....	<input type="checkbox"/>
Local Income Tax.....	<input type="checkbox"/>		

**5** This section asks you to respond to a number of statements made about the Poll Tax during the last year. Please show your opinion by ticking the box below the response you agree with.

	Strongly Agree	Agree	Disagree	Strongly Disagree	Don't Know
"Voting is an effective way of telling politicians what I think of the poll tax."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
"A non-payment campaign will hurt the government more than the councils."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
"Councils have a responsibility to collect the poll tax."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
"People who don't pay should not be allowed to use local services (e.g. libraries, bins emptied)."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
"People who pay are subsidising people who don't pay."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
"If people disagree with this law in principle, they should have the right to break it."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
"Most of the opponents of the poll tax want something for nothing."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
"A local tax should reflect ability to pay, so that the better-off pay more, like national income tax."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
"Everyone uses local services, so everyone should have to pay towards their cost."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Lastly, some short questions about you and your neighbourhood.

**SEX:** Male Female    **AGE GROUP:** 18-24    25-34    35-64    65& over

**OCCUPATION:** .....(If housewife,unemployed or retired, please include)

Do you : Own your home? ☐    Rent (council)? ☐    Rent (privately)? ☐  
Other? ☐    ( Please specify.....)

Do you read a local newspaper? Yes No (if yes,which one?.....)

Which of these descriptions best fit your idea of your neighbourhood (Tick box):

1. Working Class ☐    Middle Class ☐    Mixed ☐    Don't Know ☐  
2. Mainly Labour ☐    Mainly Tory ☐    Another Party dominates ☐  
No Party dominates ☐

Leaving aside your own position, how do you think most people in your neighbourhood have been affected by the poll tax?

Mainly winners    Mainly losers    Roughly little change    Don't know

And compared with yourself, do you think most people in your neighbourhood have done.....

Better    Worse    Roughly the same as me    Don't Know    ?

Please use the space below if you would like to add your own comments :

**\*\*This survey is one part of the work on the poll tax I am undertaking.I also plan to hold some local evening discussions later in the year.  
Some payment will be available to help people attend.  
IF you are interested in talking about these issues with other people in your area, please include your name and address below.I will then contact you again with further details.  
Alternatively you can write to me separately (if you don't wish to be identified here).**

UNIVERSITY OF GLASGOW  
DEPARTMENT OF GEOGRAPHY & TOPOGRAPHIC SCIENCE

Professor I. B. Thomason (Head of Department)

Professor G. Payne



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James McCormick  
Geography Department  
Glasgow University

Dear Sir or Madam,

What do you think of the Poll Tax / Community Charge?

The Government's decision to replace the rates with a Community Charge or Poll Tax has caused controversy in Scotland, and now in England and Wales. The new tax has its supporters and its critics. *Which are you?*

I am a post-graduate student conducting research in the Geography Department into the opinions of people in your area. You might have read about the survey in the "*Evening News*" recently. I am now writing to ask for your help in completing this questionnaire.

Why was I sent a Questionnaire?

Your name and address have been selected at random from the voters' roll. You do NOT have to identify yourself on this form.

Is it confidential?

All answers given in this survey will be entirely confidential.

Why should I return it?

The purpose of the survey is to identify attitudes towards the tax in areas with different bills. The results will then be used to explain how people have reacted to the tax during its first year. Your answers will be kept anonymous.

The return postage to me is already paid by using the envelope enclosed.

**\*\*You will not need a stamp to return the questionnaire.**

Please note that even if you have little interest in this research, your opinions will still be of value to me.

If you find a question which you are unwilling or unable to answer, please leave it blank.  
**CIRCLE THE ANSWERS YOU AGREE WITH. OTHERWISE TICK THE BOXES PROVIDED.**

(It should only take 15-20 minutes to complete).

At the end of the questions, there is a section which will allow you to add your own comments if you wish to.

Many thanks in anticipation,

James McCormick

Appendix 2.2 Introductory covering letter (accompanying postal questionnaire).

### 3. The local contexts of research

The original proposal on which this thesis is based explained that the response to the poll tax policy would be explored through a 'localities approach'. The expectation was that the unevenness between places would be one of the most significant outcomes - in how the tax produced winners and losers, in council budgetary strategies and in the pattern of blame and reward as central government urged people to judge their local authorities and to punish 'unreasonable' policies. Four District Councils in central Scotland were chosen for the research, for reasons to be explained in this chapter. At the time, these four 'localities' were intended to represent different political contexts, in which distinctive local experiences would come to shape their response to the research subject. The full significance of this wording - the use of the term 'locality' - became apparent once the emerging localities literature was studied more closely. This literature confirms that the term is by no means uncontentious and that there is no consensus among geographers as to what localities are or should be. It incorporates contested approaches to the significance of space which reach other areas of social science beyond human geography. More fundamental debates about agency versus structure, postmodernism and structuralism have been conducted around the locality concept. Despite the original intention, it is clear that the term cannot be used 'innocently', without explaining what it is meant to mean.

The first part of this chapter presents a review of some of the main positions in the locality debate. Initially it can appear somewhat bemusing. It threatens at times to become absorbed by semantic details rather than the more urgent issues which are raised by contemporary changes. There is a danger that as the debate continues, fewer of those concerned to contribute are able to gain access to the intricacies of earlier arguments. Relevant questions could also be raised about the nature of academic debate. Nevertheless, beyond the more exaggerated claims of supporters and opponents of the concept, important issues have been discussed. The review which follows leads to conclusions which have allowed the research approach to be reassessed. Following this, the reasons for concentrating on the *local* responses to the poll tax rather than on an aspatial perspective should become clearer. The four 'localities' chosen (if that is what they are) will then be introduced as the local contexts for this study. The intention is to relate this method to the wider debate about places as political contexts.

#### 3.1 The locality debate reviewed

Towards the end of the 1980s, a number of studies considering the local responses to economic restructuring in Britain were published, contributing to an emerging 'school' of locality studies. The best known among these was the Changing Urban and Regional Systems initiative (CURS) sponsored by the Economic and Social Research Council (ESRC). Cooke (ed. 1989) provides one of the project's definitive statements. Two other initiatives also considered the nature of locality responses : the Social Change and Economic Life (SCEL) and Sussex Study projects (Duncan and Savage 1991). The

relative importance of locality as an *explanatory* concept was different in each. The reaction to the series of locality projects was animated, involving leading human geographers who were not participants in the studies as well as non-geographers. (Each of these projects were inter-disciplinary). At the heart of the debate has been argument over the role of space as an explanatory factor in the process of social and economic change, particularly the extent to which non-local (structure) or local (agent) forces are dominant. This review is concerned mainly with the various critiques of locality research but also with the attempts to clarify the debate and reject the dualisms which have been counter-productive (such as the attempts by Lovering 1989 and Massey 1991).

It is not difficult to appreciate the attraction of research which focuses in depth on the local expressions of social and economic change. A locality framework provides a concrete spatial scale in which to make sense of the uneven developments of capitalism. Following the turn towards structuralism in many areas of social science by the mid-1970s, localities appeared to offer a firmer grounding in which researchers could conduct more obviously 'relevant' work. Yet it is no further than this point that the debate becomes polarised. Arguments emerge not only over what locality research actually implies but over the assumed motives of those participating.

Firstly an academic critique of the relevance of localities is advanced by those interested in retaining the explanatory power of structural theories. From this position it is argued that the growing internationalisation of capital provides it with greater powers to become freed of the *spatial fixes* (the inertia) which bind human capital resources such as investments in labour activity, housing and networks of interaction (Duncan and Goodwin 1988). Therefore, if explanations of economic restructuring are sought, analysis which concentrated on localities could only offer *expressions* of change (and partial ones at that) not causal processes. The claims made on behalf of the locality concept by its most enthusiastic proponents have tended to galvanise opposing positions in the debate. Secondly a more thoroughly political critique of the initiative has been developed. David Harvey is probably the leading proponent of this position, arguing that the choice of studying localities is an explicitly political one. There is nothing 'neutral' (or 'innocent' to use the earlier term) about this choice : it reflects a conscious movement against the theoretical capacity of perspectives rooted in structures and returns to a narrower form of empiricism more likely to accommodate the changing demands of funding bodies. Feminist critiques have also been made (Gregson 1987 for example) on the grounds that locality research limits the scope of enquiry into the position of women in local labour markets rather than revealing how the motives of capital seek to reinforce gender as well as class bias. Criticism of locality research has taken on a sharper edge in how the debate has approached the emergence of postmodernism in geography.

### 3.1.1 Locality : within the "postmodern spatial paradigm" ?

At its strongest, the dispute over localities has been between those supporting



postmodernist and those in favour of neo-Marxist approaches. The link between some types of locality research and postmodernism has been strong. Human geography is distinctive for having incorporated much of the wider interest in postmodernism into its mainstream debates. Although it is not difficult to understand how the link is sustained, it should be stressed that there is nothing inherently postmodern about locality research (Lovering 1989). A postmodern definition of locality is precisely that : one specific interpretation among a number of different 'readings' of the concept.

Under the CURS project, a number of detailed case studies of restructuring in local economies was presented. In many ways this initiative was an original approach to spatial transition, discussing localised growth poles (Lancaster for example) in the deindustrialising North and areas of decline (Thanet for example) in the affluent South (Cooke, ed. 1989). The series of reports could hardly be faulted for their choice of localities or for their coverage of the broad dimensions of 'restructuring'. Criticism was directed instead towards what had been omitted from the studies and in the limits to their theoretical approaches. From the perspective of Massey (restated in 1991), who was involved in developing the CURS programme originally, the essentialist view that all outcomes could be explained by a metanarrative based on the workings of global capitalism was unsatisfactory. Although the charge of reductionism would not be accepted as a criticism at all by David Harvey for example, this view avoids difficult questions about the uneven development of responses to each round of capital investment and disinvestment. Thus the locality research was designed to study local responses to non-local processes ('from above') but also how local processes interacted with non-local influences. In other words the *mutuality* of society and space was affirmed, similar to the interaction between structure and agency in structuration perspectives. Neither the reification of the collective nor the individual scale of decision-making was adequate (Lovering 1989). Despite this outline, part of the locality school's efforts tended towards reifying the *agency* potential of the local, leading to conflict with those whose scepticism about the concept appeared justified.

On one side, the postmodern interpretation of locality was pursued with enthusiasm. This approach is probably represented accurately by Lyotard's concept of local determinism. The specificity of localities and their autonomy in creating new trajectories are emphasised in this version. This abandonment of grander theories has provoked claims of 'spatial fetishism' recalling earlier debates from the 1970s. Within the context of the CURS project, participants were more qualified in their conclusions. Degrees of freedom within limits were often identified for localities. In Cooke's overview of the studies (1989) the unevenness of the outcomes is referred to :

"Localities are actively involved in their own transformation, though not simply as masters of their own destiny" (Cooke, ed. 1989).

This conclusion appears to emphasise the agency potential of localities - or "pro-activity" -

more than the structural limits of capitalism, but it is not synonymous with Lyotard's position. More contentious however was Cooke's earlier assertion that "the salience of 'the locality' has objectively increased as a feature of the emergent postmodern spatial paradigm" (Cooke 1987, quoted in Lovering 1989). The association between 'locality' and 'postmodern' has proved particularly significant. Opponents of the general uses of the concept argue that locality research is closely related to the emergence of postmodernism in academic debate, but unlike Lyotard or Cooke this is offered as a criticism. Emphasis on localism for Harvey (1989) represents an anti-theoretical and anti-progressive development. It is considered to encourage description rather than explanation and moreover descriptions of specific studies at a superficial level. The processes which influence the dynamism of places are not discovered in this way. If these exchanges mark out the degree of polarisation in the debate, others have taken up positions which are less easy to define. Lovering (1989) argues that there is scope for a more constructive interaction between postmodern and marxist approaches and suggests a critical realist perspective as one means of advancing the debate. He concludes that locality research should continue but should be used to act as "windows onto wider processes" (p.10), allowing explanation to include structural influences. Moreover the association with postmodernism is revealed to be an association and not a necessary link :

"Despite the claims of some, the choice of a locality focus has no intrinsic relation to postmodernism" (Lovering 1989, p.10).

Lovering's judgment that the debate has been unnecessarily polarised and that too many unexamined assumptions have been absorbed gives a clue as to the direction of many other analyses of the locality concept, as the following sections confirm. Thus the concept itself need not suffer 'guilt by association' with any one definition even if some opponents have based their arguments on this point.

### 3.1.2 Other approaches to 'locality'

The postmodernism versus marxism argument has been only one of many strands in the debate. As the findings of each of the locality projects became available, the debate progressed towards more intricate arguments. These have tended to emphasise how the locality concept may be carefully defined (Cox and Mair 1991), its limitations (Duncan 1989; Duncan and Savage 1991) and how the dualisms in the debate have been largely false (Massey 1991). In other words, attention has focussed more on the normative and conceptual aspects of locality rather than on extending its practical uses. Jackson (1991) has however suggested alternative approaches to urban and regional change which require new methods to be used drawing on the engagement between geography and literary traditions (specifically the cultural materialism literature). Some of these concerns emerging after the immediate response to the main locality research being published are now discussed.

Instead of clear pro- and anti-locality arguments, more and less favourable positions can be identified. Cox and Mair (1991) and Duncan and Savage (1991) in their contributions to the special edition of the *Environment and Planning A* journal on the locality debate appear to be representative of these positions. Two meanings of locality are discussed by Cox and Mair : locality as localised social structure and locality as agent. The either / or arguments advanced by those emphasising local pro-activity or non-local structures as most influential in the fate of localities are not accepted. Cox and Mair consider that localised social relations are significantly determined by how places interact with wider shifts in capitalism. Restructuring 'from above' is often able to impose formidable limits on the scope for localities' manoeuvre. The starting point of the research projects however was that the uneven development of localities (their different responses to disinvestment for example) was not simply to be read off from economic restructuring. This would infer a degree of passivity which did not coincide with everyday experiences. Thus a second dimension is forwarded in the shape of *locality as agent*. Influenced by the structure - agency ideas in structuration theory, most accounts differ in the extent to which agency is accorded explanatory powers : localities are affected by wider socio-economic processes, but how and where are these processes modified by locality effects ? How and where is transformation interactive? Significantly Cox and Mair argue that the agency role of localities is highly uneven. Localised social structure is considered to be the defining element of locality. Further than this, localised agency would develop unevenly, but *agency presupposes structure, not the reverse*.

Following this definition, the potential for 'locality as agent' is discussed. Cox and Mair argue that the social relations produced and reproduced locally are rooted in how people identify with them. If people come to see their interests as 'local' and are mobilised mainly along these lines, then an agent role can be identified as salient. This process might be related to the 'place marketing' and 'civic boosterism' strategies discussed by Cooke (1989) and Harvey (1989). These commonly arise from a coalition of interest groups (including commercial, business, industrial and political actors) who agree on ways of selling places. Such strategies have more chance of succeeding in the terms set for them if local populations can be persuaded to support them. Thus territorial interests are appealed to (and not class-based interests for example) in campaigns designed to attract new jobs for towns in competition with other towns. This does not require that all local interests become oriented in the same direction : "like many social structures, the locality contains many points of internal conflict" (p.204). It does require that the coalition of interests acting on behalf of the locality is powerful enough to do so without significant challenges. The emergence of locally-understood interests and identities mobilised along territorial lines represents 'locality as agent'. It becomes more than a sum of constituent local parts. Cox and Mair advance this concept in normative terms to suggest how agency roles might operate rather than judging how particular localities succeed or fail in pursuit of these roles. New benefits might be a condition for local people giving continued support for a civic boosterism strategy. However, Cooke (1989) concedes that in terms of the obvious benefit (job creation) 'local pro-activity' (if that can be considered as locality in the role of

agent) has had only limited success. The points of internal conflict in localities may prove more significant in the future as the meaning of places become more highly contested.

Whether or not this version of the agency concept can be separated analytically from 'locality as social structure', Cox and Mair manage to put forward some challenging ideas. Their references to local identity, the uses of territorial interests and analysis of the scales at which processes operate undoubtedly advance the locality debate. They are aware that the charge of spatial fetishism might be levelled against their concept but attempt to counter this type of criticism by defining structure as the core element from which agency roles can emerge. In fact the problem of reifying space or fetishism does not lie so much with analytical concepts as with how actors do attempt to colonise place meanings for themselves. In the context of this research, political actors might try to argue on behalf of all the varied interests in their local authority : "the people of this town have had enough of high spending and taxing. They want rid of this Council." Of course some of 'the people' are represented in such statements but others are ignored. The process of communicating political discourse can draw upon specific interpretations of localities and distort them. Thus it can be an important site of power. The contribution of Cox and Mair is to identify the mobilisation of locally-defined interests, developed further in the discussion of the local authorities considered here.

A less favourable judgment on extending the locality concept is provided by Duncan and Savage (1991) in their overview of the debate. As participants in the Sussex locality project, Duncan and Savage stress that its main conclusions were different from those of the more widely discussed CURS project. Although the Sussex group confirmed the significance of spatiality, they were critical of how 'locality' was being used elsewhere (mainly by the CURS programme). To summarise, Duncan and Savage contrast their view that locality has limited value with the Curs conclusion that localities are socio-spatial objects having autonomous influence in their own right. This is a rather partial summary of the CURS case studies, since they varied in the extent to which *locality effects* were emphasised. It refers more to the 'pro-active agency' versions of localities as capable of causing socio-economic change (which, as discussed, are not necessarily representative of locality research in general). Duncan and Savage base their criticism on how locality has been applied more than on any more fundamental objection to the term itself or the focus on spatiality. The significance of uneven spatial development is virtually uncontested : the argument is not about whether space matters. From this position they consider local variations as expressions of how local social structures interact with the wider (extralocal) processes of social policy, employment policy, taxation, patriarchy and race relations. The emphasis of explanation is thus more firmly on structural parameters. This does not exclude locality studies *as a method* (perhaps as the "windows onto wider processes" suggested by Lovering 1989) but it does exclude locality *as an explanatory concept*. They conclude by discussing the motives of some participants in the research projects. Again, the idea of locality as a reaction to the structuralist theories of the 1970s is outlined. Moreover, they suggest that the emergence of 'locality' research is based largely on

changing the label from 'region' or 'place' because these terms appear less sophisticated and certainly less empirical. This points to a legitimising strategy which Massey (1991) for example would reject.

Locality is not dismissed in normative terms. For Duncan, in an earlier statement, it may have potential but this should not be assumed. The common application of locality is a case study in spatial differentiation by another name : 'old wine in a new bottle' (Duncan 1989). This is not to devalue spatial analysis but to argue for its limits to be appreciated. In contrast, Duncan's approach is to define locality in more rigorous terms as a unique set of social relations in local context which interact to produce distinctive emergent properties with the capacity to affect (and effect) other processes. He judges that such conditions are exceptional not usual (considering the references to uniqueness, distinctiveness and a whole which is more than the sum of constituent elements). Thus locality cannot be taken for granted.

The review to this point should demonstrate how the term locality is far from having a widely accepted meaning. It is likely that the debate appears inaccessible and marginal to many geographers inside as well as those outwith the discipline. To conclude this section of the chapter, the contributions of Massey (1991) and Jackson (1991) are reviewed. These provide some ways towards making the debate clearer and more constructive. Some of the points they make are taken up as links to the research theme for this thesis.

### 3.1.3 Places contested

"Many points of potential disagreement between the lines of argument may simply evaporate if clear distinctions are made" (Massey 1991, p. 277).

This view of the locality debate is that a number of key assumptions have gone unchallenged and that what researchers mean by using locality concepts has not been clarified far enough. For these reasons, much disagreement has emerged based on suspicion of motives. Massey anticipated that shared ground will emerge if certain positions are clarified.

A basic point, but nonetheless one that is significant, is that localities have been portrayed as descriptive (or anti-theoretical according to David Harvey), concrete and empirical case studies in contrast to the explanatory powers of grand theory. In common with Sayer (1991), Massey points to the incorrect equation of these terms with distinct scales of analysis and argues for a less rigid interpretation. Thus locality may be *specific* in the sense that processes are considered in chosen places, but neither the method nor the theory informing such research need necessarily be *empirical*. Similarly with the world economy scale of international capital (Taylor's 'scale of reality' 1985), the approach may be more *general* but this is not always synonymous with explanation, theory and abstraction. There is certainly nothing abstract about the effects of economic restructuring for those people

and places experiencing them. Theoretical insights can be constructed on the basis of local as well as global perspectives. The categories associated with the scale division of social and economic change have been based on traditions of research rather than any necessary relationships. Massey's account is one rejecting the polarised nature of the locality debate. It outlines the potential for the concept, but makes no exaggerated claims on its behalf. This implies that the value of locality will depend on what is being studied - no all-purpose theory can be formulated for this reason even if the strongest advocates and opponents of localities are ironically linked by their metanarrative approaches (whether rooted in the local or the extra-local).

Massey suggests one way in which the locality concept has potential which is of interest in this research. The four local authorities to be discussed are not intended as case-studies in the sense of 'portrait' snap-shots at one point in time. Massey argues that locality studies were never intended to serve this purpose either. It is curious given the restructuring context in which the CURS locality project was advanced that critics have characterised the case studies as static descriptions. In replying to Harvey's conclusion that a focus on the local is usually anti-progressive because of the difficulty of establishing broader historical processes, Massey counters that places are not just about built environments and points in space ("being") but about the changes in social interactions ("becoming"). Since capitalism is not an object but a process, its effects are also dynamic : "Places can be conceptualised as processes too." (Massey 1991, p.274)

Part of the problem with the locality reports was the lack of reference to wider theoretical debates about the significance of space. These debates have generally *followed* the application of the concept. Massey's theory of localities as "spaces for interaction" offers a framework within which much of the research could be located but with a firmer theoretical grounding. Within these spaces for interaction, some of the ideas raised by Cox and Mair might be addressed. Massey also refers to the more subjective aspects of places by discussing *identities of place*. By emphasising that identities are contradictory, challenged and dynamic (as well as different for different interest groups within the same places), this confirms that there is considerable scope for research into spatial characteristics so far under-emphasised in locality studies :

"Identities are not aligned *either* with place or class; they are probably constructed out of both as well as other things....and the relative balance between them will vary in any one encounter..." (Massey 1991, p.276. Emphasis added).

Drawing upon 'ideology of place' concepts (Murphy 1990 for example), Massey's approach will be used to inform the study of local political contexts in this research, where the poll tax experience will be interpreted as one such 'encounter'. As a cautionary note, Massey concludes by stating that studies based around localities will sometimes be useful. For other questions, the local level will not be the most critical scale in appreciating everyday experiences. Even when localities are studied, the focus should not be grounded

in the local scale. Localities are territories for interaction without fixed boundaries. (Thus the local authority areas to be studied are not necessarily synonymous with those in which identities of place are expressed). Non-local influences operate continuously and their salience will be variable. Like the approach to locality provided by Cox and Mair (1991) this suggests modifications are required to Taylor's influential locality - nation-state - world economy model representing scales of experience, ideology and reality.

This review of localities concludes with a brief discussion of one of Jackson's (1991) contributions to the debate. This is distinctive for its implications for research and writing methodology. It is also distinctive for the absence of references to the many views on the locality concept. Instead, Jackson seeks to extend the argument about urban and regional change "beyond the increasingly sterile debate about 'locality' " (p.225). The central criticism in this account refers to the lack of cultural dimensions of social and economic change in much of the localities literature. Where attempts to trace cultural change have been made, Jackson considers them to be mainly poorly theorised. Emphases grounded in the role of local labour markets as they intersect with economic restructuring are partial because they falsely separate economy from society, culture and politics. He proposes a wider engagement between human geographers and the cultural materialism literature represented by writers including Clifford Geertz (whose 'thick description' approach has been familiarised in cultural geography), Stuart Hall and Raymond Williams. This would allow geographical accounts to be developed which make the relevant links between cultural dimensions and material contexts without simply reading 'the cultural' off from 'the economic'. Jackson presents an example from his own fieldwork to illustrate how the process of investment and disinvestment in neighbourhood housing markets are culturally encoded and how images of areas within the city are transformed. Burgess and Wood (1988) have written in a similar way about the investment and marketing links in London Docklands.

What is interesting for this research is that the concepts introduced by Jackson, such as Williams' 'structure of feeling', can be worked into locality research. Although some expertise with this literature is needed before it could be applied effectively, its potential can be appreciated. It has clear links with 'place ideologies' to be discussed here in its enquiry into how places are experienced and interpreted through political influences. A further idea which may be valuable in future research (although not discussed by Jackson) is that of symbolic interactionism following Gregory's (1989) reworking of the Habermas concept of communicative action. Gregory's account of contemporary human geography is concerned with exploring deconstruction and reconstitution of existing theories, forwarding Giddens' earlier structuration theory for example. This requires a recognition of a literary perspective rooted in language usually associated with the arts ('texts', 'codes', 'discourses', 'narratives') which has come to inform the work of a growing number of geographers according to Cosgrove (1990). This new perspective in human geography, which Jackson's work is clearly a part of, attempts to integrate alternative ways of 'reading' space with a reaffirmed commitment to the spatiality of everyday

experiences. Thus, Gregory (1989) discusses the Habermas concept of communicative action as a useful means of addressing how interests are articulated and how conflicts are negotiated. Political communication through party campaign literature is one source used later. The weakness with the original concept however was the absence of a role for space. While Habermas explained how symbols and texts are communicated, interpreted and responded to, the uneven spatial progress of these events are neglected. Gregory proposes a reworking (or in his terms a 'reconstitution') of the concept rather than its abandonment by geographers in the shape of *symbolic interactionism*. The central concern of Gregory's argument is with 'the social constitution of place'. In one passage which presumably Massey would support for her concept of locality, Gregory argues :

"In this light, place becomes a negotiated reality, a social construction by a purposeful set of actors. And this is a two-way street because places in turn develop and reinforce the identity of the social group that claim them." (Gregory 1989, p.359).

Jackson is also agreed : all such analytical concepts - 'locality', 'region', 'place' -are socially constructed rather than natural. If places do take on emergent properties then this is a product of complex interactions between people and social processes, expressed contingently in and across space. In this research, the *possibility* of place ideologies as well as identities will be considered by studying how places are communicated in political terms to the people living in them.

There is no objection in principle to using the term 'locality' in this research. The conclusion reached by Massey (1991) and Sayer (1991) about the need to clarify precisely what is meant by its application is supported here : this ought to be a necessary and sufficient condition for using 'locality'. To stress the point, *it ought to be* sufficient. In reality however, the concept has become loaded with contrasting and sometimes confusing assumptions relating to much wider arguments. There are versions of locality which are surrogates for statements on the agency versus structure and postmodernism versus marxism debates. Although these are interesting in their own right, the main concern is to avoid being diverted from the task of explaining the context for this research. This review of the debate has influenced the decision not to use the term 'locality' linked to the various partisan definitions discussed. Instead concepts of *place* will generally be preferred. To be clear, this is not based on a judgment about the merits of the terms in themselves. That would truly become an argument in semantics. The terms are labels for wider concepts and have no independent explanatory power. They do however communicate important conclusions based on how they have been used in previous debates. In other words, the social constructions even of the language drawn upon in research are significant. The review of locality will be used to demonstrate an approach to places, their limits and possibilities in political terms, which is developed in this thesis. Through its application by other writers - represented in this chapter by Cox and Mair, Massey, Jackson and Gregory in different ways - the concept of place provides a sounder basis on which to study how political responses and values are experienced in local contexts.



The discussion continues by introducing the four local authorities. many of the ideas raised in the locality debate will be drawn upon. It is important to stress at this point that the explanatory power of each place is not asserted, but rather is to be tested. Some factors which made the poll tax response more detailed than is often assumed were local, but others were apparently aspatial (played out through the national media for example). In other words, these Districts are places in which to judge how important 'place' was. In the remainder of this chapter, the recent political history of each authority is introduced, concentrating on local government taxing and spending policies. In two of the councils, conflict with the Government on this front characterised recent events; in the other two, although for different reasons, fiscal issues have been less apparent. If Massey's assertion (1991) is correct, then this focus on the recent past and how place identities are negotiated ('becoming') is as important as how they responded at the time of the fieldwork ('being').

The four Districts are all in Scotland's urban central belt. Each is thus exposed to the political arguments about Scotland's relationship with Westminster. This debate is of interest throughout the research. Moreover, each experiences competition by at least four political parties. These authorities are partisan, in contrast to local government in Highland or the Borders for example. The choice of specific authorities was then based on differences of political tradition and budgetary approaches : Stirling and Edinburgh, neither of which are 'natural' Labour territory, but where Labour administrations confronted Mrs. Thatcher's governments over taxation and 'the local mandate'; Inverclyde, traditionally controlled by the Labour Party but with an unusually strong Liberal presence and an unremarkable fiscal history; and Eastwood, one of the Conservative Party's few consistently loyal Scottish Districts, distinctive for its low spending and high value property resource base.

### 3.2 Stirling : Shadow Boxing in Scotland

"We are a high-profile Council, although we're not the biggest by any means in Scotland. We are a political Council and I think also the fact that it is so close (ten Labour and ten Conservative councillors) it gets a lot of publicity and people are aware of the fact...their vote does count here. And to be fair, both parties put a lot into it....its a very lively place." (Conservative District councillor, Stirling).

This description of Stirling's local government politics could almost have been made by any of its twenty councillors. The Labour Group leader made a similar point during an interview on the same day as the above interview was conducted. There however the agreement largely ends. Partly because of the nature of local electoral competition, recent history and the political actors involved, Stirling politics is among the most strongly contested in Scotland. Some of the expressions of conflict will be considered in this chapter mainly from the perspective of local politicians before the public reaction is studied in greater detail in the following chapters. Stirling is discussed at some length since it has experienced many of the most important changes in local and central government relations

since 1980 in a high-profile manner. These raise questions beyond financial issues (the main focus here) and beyond the scope of this thesis, although some are given attention. For example, what are the legitimate functions of local councils : should they extend beyond service provision ? Should they continue to extend *as far as* direct provision ? A brief description of the political characteristics of the District is given as an introduction, followed by a review of the changing policy priorities of the Labour Group on the Council since 1980 using local election manifestos as a source of information. Changes in emphasis over time by the same political actors are identified and these are related to both local and national influences. The relationship between local political actors and the local electorate is then considered using extracts from the Stirling group discussion conducted in 1991.

### 3.2.1 Locating Stirling District

Stirling District, in Central Region, is not large in terms of its population (around 81,000 in 1993) although it is geographically extensive (Figure 3.1). The town of Stirling is located at the District's eastern limit on the River Forth providing a commuting centre (along with Glasgow and Edinburgh) for the western towns (including Dunblane, Bridge of Allan and Callander) and a service centre for many smaller rural settlements engaged in mainly agricultural and tourist functions. In closer proximity are the eastern villages including former mining settlements focused on the Polmaise Colliery for example (Figure 3.2). Although the District as a whole has shown moderate population growth, this has been concentrated in the 1980s in the western parts (particularly the Dumgoyne and Endrick wards in the south-west, extending Glasgow's commuting belt northwards during the decade). The relative distribution of population in Stirling District is potentially significant in local politics.

Three broad political areas can be identified on the basis of traditional electoral behaviour in recent years. The outer areas are clearly differentiated between a strongly Conservative rural west (accounting for eight of Stirling's twenty District wards if Bridge of Allan, Dunblane and the Labour ward around the University area are included) where the other main parties put up election candidates on an uneven basis and a group of four safe Labour wards to the east of the town. Stirling town is more divided, the Conservatives winning three seats and Labour five in 1988 and 1992. Two of the three Regional Divisions chosen as representative of the District for the postal questionnaire survey (introduced in Chapter Two) are located in the town area, where the differences over Stirling's politics come into proximity and sharper focus. These political patterns are typically representative of the socio-economic characteristics within Stirling's neighbourhoods. Three wards of persistently high unemployment relative to the regional average are situated in the north of the town (Cornton, Ballangeich and Gowanhill), including concentrations of poor quality local authority housing and long-term, unskilled unemployment on the Raploch estate (the only area of multiple deprivation in Stirling District). In contrast, Torbrex, King's Park and Leckie wards in the central-west area of the town are predominantly characterised by



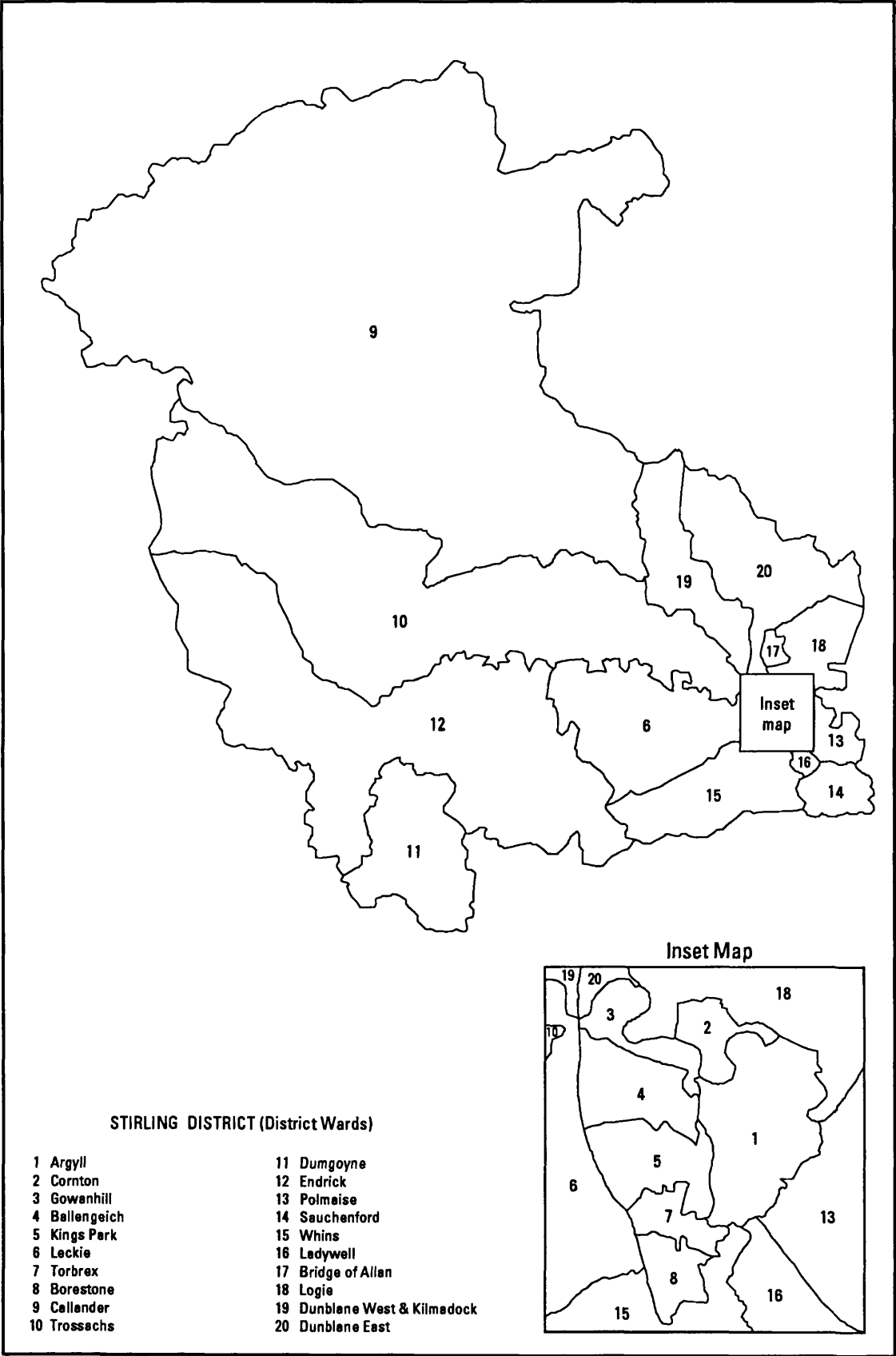


Figure 3.2  
Map of wards in Stirling District.

high-income occupations, owner-occupied housing and low rates of unemployment throughout the 1980s.

Since local government reorganisation, Stirling District has had a history of minority political control, only once having a majority administration (under Labour control between 1984 and 1988). Since then, both District elections have resulted in Labour and the Conservatives winning ten seats each (although the party shares of the vote diverged, Figure 3.3). In 1988 Labour retained control of the Council on 'the cut of the cards', a bizarre game of chance repeated with Conservative success in 1992. It is likely that the degree of interest in local politics among those closely involved with the Council exceeds that of the public. Nevertheless, the political contests in Stirling (including those *between* election campaigns) have generated much local debate given that two parties have realistic prospects of putting their policies into effect. What is striking about Stirling are the high turnout levels recorded in District elections : in every ward in 1988 at least 50% of the electorate voted and a 68% turnout was achieved in the marginal Torbrex ward in 1992. Relative to average rates of participation elsewhere, particularly in 1992 when the General Election had taken place only one month earlier, Stirling's electorate is significantly more likely to vote in local elections. Moreover, the correspondence between socio-economic characteristics and turnout appear rather weaker than is typically the case : more people voted in the Ballangeich ward (which includes Raploch) than in Kings Park in 1988 for example. Although this could reflect higher levels of interest in political issues generally, it is reasonable to look to *local* politics for a guide to these patterns.

### 3.2.2 Changing relations with central government

If the period of economic crisis in Britain in the mid 1970s was characterised by a gradual and reluctant emergence of a 'responsibility ethic' among local authorities, wherein an uneasy consensus was built as to central government's need to manage the national economy (with implications for spending levels and grant payments) then the election of the first Thatcher administration in 1979 soon influenced important changes (Elcock et. al. 1989). Central government continued the policy of fiscal restraint in local government more rigorously than the previous Labour administration, implementing a series of controls to reduce growth in local spending. These included grant reductions for exceeding the firmer spending guidelines, selective rate-capping and new regulations on the distribution of finance and subsidies between spending categories by councils. A significant new development was the centre's commitment to enforcing the legislation by using the legal system if necessary. The unambiguous political manner of the Thatcher reforms raised the stakes in local - central government relations generally. In a more specific and uneven sense, the stresses in many Labour-controlled urban authorities, combined with the defeat of many Conservative Groups in the 1980 and 1984 local elections and the subsequent election of "a new breed of young, radical politicians" (Elcock et. al. 1989, p.105) more willing than their predecessors to overcome fiscal gaps through local taxation, set up a period of high-profile confrontation between a minority of

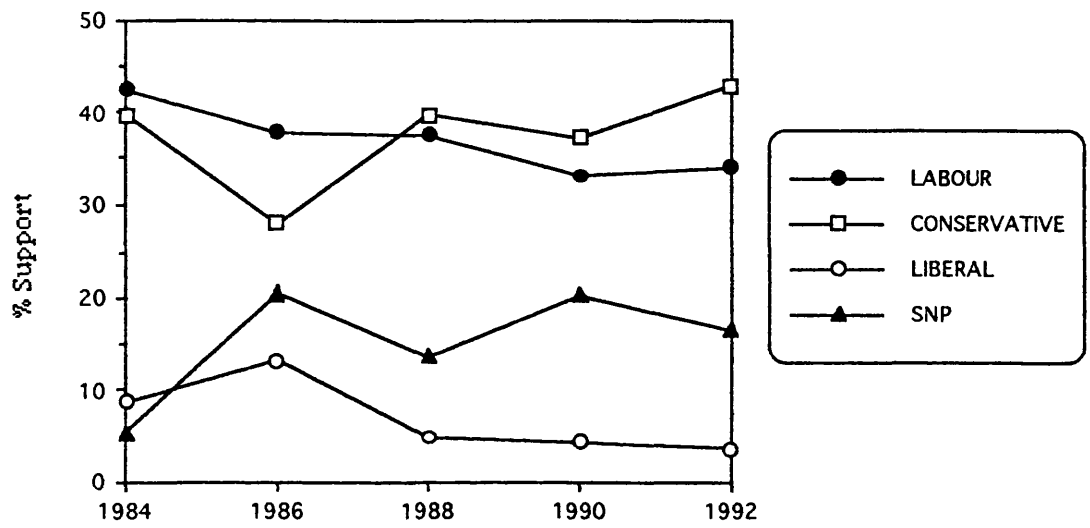


Figure 3.3 Stirling : Local election results, 1984-1992

councils and the Government. At this time the term 'New Urban Left' was introduced into the literature (Gyford 1984 for example) as a group of local Labour Party politicians turned to local government in an attempt to overcome the Party's failure to win power nationally. Local socialism as a strategy was identified (Boddy and Fudge 1984). Although conflicts might have been predicted, where when and how they occurred was more difficult to estimate. Wainwright (1987) points to the "explosion of party and popular democracy in the late 1970s and early 1980s" (p.97) and explaining the unevenness of its expression in British local government wrote that :

"The fuses were lit by the new-style GLC and Sheffield Council. Sparks spread to London Borough Councils and further afield to district councils in Scotland, *Stirling and Edinburgh in particular...*" (Wainwright 1987, p.94. Emphasis added).

What is significant about these two Scottish examples (included in this research) is that they were fairly unusual for Scotland in their pursuit of paths of confrontation with the Secretary of State. The first point to make about Stirling then is that it was not representative of Labour local government at either a Scottish or British level. To summarise the most significant points of conflict over financial issues briefly (since these will be considered again in the discussion of the rates protest in Chapter Four), Stirling's first (minority) Labour administration (1980-1984) proposed budgets which would have resulted in significant grant 'clawback' and large rate increases in 1982 and 1983 until negotiations with the Scottish Office allowed something of a compromise to be reached (the arguable conclusion of Elcock 1987). Following winning majority control in 1984, the authority's spending Guidelines were exceeded leading to loss of grant resources. By 1986/87 however, the 8% 'overspend' proposed on current expenditure was penalised heavily by the Scottish Office through withdrawal of most of Stirling's Needs Element grant payment. Since by that time the Council received no Resources Element either or Housing Support Grant, "its services were virtually entirely financed by locally generated income" that year (Charlton and Martlew 1987, p.192). In the preceding financial year (1985/86), the overall budget remained within Guidelines. Nevertheless the dispute with the Government that year was the most protracted concluding ultimately in compliance with central Guidelines in the Court of Session (Scott 1986).

This conflict centred on new legislation which effectively 'capped' the resources which could be transferred from the rates account to the Housing Revenue Account (the HRA). In other words a ceiling was placed on the amount of Rate Fund Contribution, the RFC, to the rent account. A non-statutory limit had previously existed with capital allowance penalties being enforced for exceeding the Housing Expenditure Limit (HEL). The new system however was considered as an instrument to control rent levels (and by implication raise them) and as such was strongly opposed in Stirling. The legislation reduced the authority's RFC limit by 37% compared with the previous year, prompting the administration to initially ignore the ceiling. The result was that the Housing Account had to be amended, resulting in a rent increase which the Government was largely seen as

responsible for. Moreover the rate poundage based on the original budget also had to be revised since this was judged to reflect an *illegal* RFC level. This particular dispute is considered in the context of the 1985 rates revaluation and the political response to it in the following chapter. The important point arising from this is one that faced a number of local authorities including Liverpool City Council in spectacular fashion : to set a *legal* budget, Government spending Guidelines would have to be complied with. This raised the issue of *the local mandate* when both national and local government are democratically elected and share their electorates. Stirling District Council argued that the Labour administration had been elected to maintain and expand public services and oppose Conservative attempts to cut spending; the Scottish Office argued that ultimately it was in the interests of Stirling's population for central government to pursue its policies and moreover it had the wider (national) mandate to do that.

It is worth noting that the factors leading Stirling towards a 'brinkmanship strategy' (Elcock et. al. 1989) were closely related to the positions adopted by the leading political actors locally. The Conservative Member of Parliament for the Stirling constituency (almost exactly synonymous with the District's boundaries) since 1983, Michael Forsyth, was closely identified with the Thatcher policies, being a member of government in the third administration after 1987 and was particularly influential in advancing the idea of a poll tax alternative to the rates. Until 1990 the District Council leader was Michael Connarty, a member of Labour's Scottish Left Co-ordinating Committee (LCC) and the Party's Scottish Executive. This juxtaposition of right-wing and left-wing philosophies encouraged a highly polarised agenda to be contested in Stirling. The intensity of local politics in the mid to late 1980s reflected the contrast between an MP who was seen as a particularly visible reminder of Thatcherism in Scotland (which seemed distant for most parts of central Scotland) and a council with a leadership considered to be obstructing central legislation on local government and in some cases pursuing a deliberately contradictory course. If a brinkmanship strategy could be identified in 1985/86, this should not lead to a blanket classification of the Council. As the following analysis seeks to demonstrate, the approach in Stirling was transformed over time from compliance to 'shadow boxing' via an approach to 'the brink' between 1980 and 1992, followed by a more enthusiastic compliance strategy since then. This transformation reflects changes in party control but also changes in priority and approach *within* party groups.

### 3.2.3 An analysis of Stirling Labour Group District election manifestos

Local party election manifestos have been analysed in an effort to gain an insight into the changes in Stirling's contested political priorities. Probably moreso than for the various other sources of data drawn upon in this research these should be treated cautiously. A local manifesto is produced in the rarefied atmosphere of an approaching election, often meaning that policy success is exaggerated while failures to implement previous policy commitments are omitted (for a party seeking re-election). Alternatively, policy commitments may be overstated by a party seeking to win control from its opponents



whose behaviour may be emphasised in a particularly negative light. This source of political communication is essentially selective, providing a partial and partisan account. Unlike local election addresses (leaflets including candidates' messages distributed to most households, the subject of previous geographical research and considered in Chapter Seven), a manifesto is unlikely to be seen or read by the public in its original form unless a local newspaper publishes extracts for example. Instead the value of this analysis lies in the potential to trace the different priorities between parties as they contest the views of the places they seek to represent or views of the legitimate role of the Council. These could be examples of the 'encounters' identified by Massey (1991). In this example the changes in emphasis of the same political actors over time are considered : Labour formed Stirling's administration in minority and majority terms and then by the cut of the cards between 1980 and 1992. Three local manifestos are reviewed for this period (the 1984 programme was not available), the expectation being that these will reflect what Labour decided to present as its priorities to the public and also express changes in local and national politics in this period.

#### (I) 1980 -1984

The Labour Party contested the District election in 1980 as the main opposition group in Stirling to a minority Conservative administration and won minority control of the Council. The title of its manifesto that year ("A Plan to end Neglect") revealed that Labour concentrated heavily on criticising the inaction of "the unofficial alliance between the Conservative Party and the SNP (Stirling District Labour Party 1984, p.1). This period was distinctive for the emphasis on local factors as the key to the District's problems as well as some solutions. The ruling administration was considered to have wasted housing resources by failing to spend funds that had become available since 1977 and the manifesto identified the approach of a Labour-controlled council to housing as a significant change for Stirling. Although there was general criticism of Government cuts in funding to local government, the emerging national policy context was much less discussed than local problems. Thus the manifesto was very much 'of its time' and would be significantly different from that published four years later.

One specific policy development was emphasised with some urgency. Reflecting the enormous impact of the Thatcher initiative on council house sales (the Right to Buy legislation), Labour in Stirling set out its position on housing under the title "No council house sales" :

"Labour believes that local authority housing has no place on the private housing market and reinforces its pledge to oppose the sale of council houses....high amenity housing will be sold to tenants at discount prices, leaving poorer quality housing. The deficit left from....the subsidised selling prices will have to be covered in an increased contribution from the ratepayer and those remaining in council houses....Labour is committed to fighting any compulsory measures introduced to sell council houses and will implement the five-year pre-emption of all houses sold to return them to the housing stock." (p.2).

Opposition was based on the "danger of creating a series of council house ghettos" (p.2) as well as the cost to ratepayers of subsidised sales to tenants. This extract alludes to the error of equating 'ratepayer' with 'homeowner' which the Government also made and attempted to integrate into its review of local government taxation following the 1985 revaluation protest. Again the message on housing in Stirling would change as the party nationally approached a reluctant accommodation that sales would continue, even if conflicts over housing finance would intensify. The central - local government disputes on funding which were to mark out much of the decade were hinted at in the 1980 manifesto as the adjustment of Rate Support Grant emerged. The District Labour Party established its belief that :

"local government services, run in an efficient and beneficial manner, will be willingly supported by the ratepayers of the District if their financing is seen to be fair and not punitive to any one set of ratepayers." (p.13).

There were also early signs that, if Labour was elected in 1980, the Group would establish its claim to the local mandate. This was reflected in a coded warning that the Council would be pursuing *its* budgetary policy (which the Scottish Office would object to in 1981/82 and 1982/83 for example) and in the commitment to :

"defend the local people's right to choose the representatives to local government - to run local government - even if it means conflict with the present Government which threatens democracy as we have known it." (p.13).

In summary then, the 1980 manifesto took an offensive approach, though mainly to the local administration than to central government. It marked a change in Stirling politics and a new phase in central - local relations : "the authority....moved overnight from a relatively non-political atmosphere prior to 1980 to a highly political one...." (Charlton and Martlew 1987, p.195). This was not simply a product of different parties controlling different tiers of government since that had also been true between 1977 and 1979 (a Labour national government and a minority Conservative District administration). Changes in the organisation and expectations of the local Labour Party, allied with the conflicts based on polarised political beliefs, resulted in Stirling searching for a time at least for a route to 'local socialism'.

## (II) 1984 - 1988

The only period of majority control for any party since Stirling District was formed occurred after the 1984 district election. By 1984 the extent of the dispute with the Scottish Office was becoming clearer and the question of 'whose mandate is it ?' took on a new significance. Although the manifesto for 1984 was not obtained, it is likely that it

pointed to the central interventions by Government (through grant reductions and rate-capping) as intrusions and as likely that the Conservative manifesto countered this charge by arguing that the Council would not have lost grant income if it had not set 'excessive and unreasonable' budgets. During the four year period of this administration relations with the Secretary of State appeared to deteriorate rather than become calmer as Elcock argues (1987) : room for negotiation narrowed, along with willingness to negotiate. As with the parallel but more acute conflict in Edinburgh (Section Three of this chapter) it is likely that talks were refused as Scott (1986) notes because of the nature of the dispute, including the political actors involved. A similar dispute in other authorities may have been negotiable with the Secretary of State.

### (III) 1988 - 1992

The manifesto in 1988 reflected the very different set of circumstances that had emerged since 1980. Although there was considerable emphasis on the Council's success in implementing earlier manifesto commitments, a more defensive role was adopted reflecting the election of a third Conservative central government since 1979. Over time the emphasis shifted towards *external* influences on the Council's policies and hinting that what the administration aimed to do (the basis of any manifesto) and what it would be able to do might diverge considerably because of central government. The conflict over financing local government was prominent, heightened by the forthcoming introduction of the poll tax the following year. Past disputes with the Scottish Office, charges of overspending and the polarisation of local politics did not deflect Labour from continuing to blame cuts in grant resources for the unnecessary inflation of domestic rates (and by that time rents as well, following the Rate Fund Contribution legislation in 1984) :

"Stirling District Council's policy on raising revenues remains the same - we will raise whatever monies are necessary to fund the quality services the electorate demand. *Obeying Government financial restrictions would destroy our ability to respond to people's needs and demands....* We will continue to fight for the freedom of local decision-making, whilst seeking to balance the interests of all local residents in our budgets." (Stirling District Labour Party 1988, p.9, Emphasis added).

This extract is significant. It suggests that the strategy of brinkmanship which characterised the Council between 1981/82 and 1986/87 was unchanged. In fact the sentence emphasised in this quote represents the use of 'on the brink' language rather than a statement of what the Council intended to do. The directly confrontational approach which the Government had always been likely to win in fiscal if not political terms (Scott 1986) now showed signs of giving way to something closer to a *dented shield approach* (Lansley et. al. 1989), where the Council would attempt to protect the public from the negative effects of Government policy while continuing to contest political ideas through the media. Elcock et. al. (1989) would recognise this as a *shadow boxing strategy* where the primary concern is to protect services and jobs although usually not to a point where large grant penalties or capping are imposed. This is contrasted with the brinkmanship

strategy of high-profile confrontation with central government. A typical element is a philosophical commitment to public services funded through local taxation and support for expanding provision and sometimes employment rapidly. Councils on the brink are exceptional rather than typical, but few persist with brinkmanship strategies in the face of certain defeat by the legal system. The argument then is that Stirling moved from close to the brink to a shadow boxing role after 1986 in common with other authorities as the General Election approached. After Labour losing nationally in 1987 however, most authorities continued to shadow box rather than resume direct confrontation. There are problems with the definitions suggested by Elcock et. al. (1989) if not the categorisation. Their analysis needs to integrate a time dimension more clearly to accommodate the movement of councils. Thus a continuum exists instead of a set of discrete categories.

The contest in Stirling, as judged by the 1988 manifesto, had begun to coalesce around alternative issues and where 'traditional' issues were discussed the emphasis was changing. (Housing remained a prominent subject, although the financial barriers imposed against subsidising council rents were now the priority rather than pledging to halt the privatisation of public housing). The poll tax and legislation on compulsory competitive tendering (CCT) for some local authority services provided new issues for Labour to oppose a central government considered to be entering its 'radical conservative phase'. The disputes became no less political but there is some evidence that the debate widened : not only were issues of whose and how much money was being spent important, but ideas of public or private provision and the legitimate function of a local authority became more prominent.

Again reflected in the title of the 1988 manifesto ("A Partnership with the People"), Labour in Stirling borrowed more heavily than before from the language of consultation, participation and decentralisation, expressed most obviously in its 'Going Local' programme of neighbourhood offices for council services (p.7). Although this raised criticism on the grounds of cost, more controversial were the Council's anti-discrimination policies. Specific initiatives for women and children were developed including the Stirling Women's Technology Centre (for training in computer skills), the Women's Unit (an information and advice point), a Shoppers' Creche and Children's Play Development Officers. These attracted political opposition and media attention also for their cost, but more fundamentally because they raised questions as to how far a local authority should pursue discretionary (or 'pet') projects.

Finally the 1988 programme was significant because it pointed to a further development in Labour's interpretation of the role of Stirling District Council, one of *representation*:

"Councils have an important role to play in bringing issues of public concern to the attention of the electorate : a Scottish Assembly, low pay, peace information, international links, apartheid...." (p.24).

Thus a campaigning role was defined which local Conservatives strongly opposed on the

grounds of irrelevance to the District and because a number of the issues were approached in ways which Conservatives found politically unacceptable. Duncan and Goodwin (1988) discuss the involvement of local authorities in campaigns such as for nuclear disarmament and anti-apartheid for example. This manifesto then revealed changes in Labour's emphasis, extending beyond the traditional issues of housing and taxation which were tightly regulated by central government to focus on alternative but potentially as controversial issues.

#### (IV) 1992

By the time of the 1992 local election Labour had been the ruling Group for twelve years. The strategy of caution adopted under Neil Kinnock in the party nationally was clearly evident in Stirling as well, confirmed by the change in leadership in 1990 when Jack McConnell replaced Michael Connarty as Labour Group leader. (This contrasts with the factors leading to the mid-1980s change in leadership in Edinburgh's ruling Labour Group which also reflected a change in the political balance of power within the Group. In Stirling, Michael Connarty resigned his Council seat to become a Parliamentary candidate in the neighbouring town of Falkirk). The District contest in 1992 occurred one month after a fourth national victory for the Conservative Party : Labour in Stirling as elsewhere was forced to change its plans (calculated on the expectation of a Conservative defeat) while local Conservatives anticipated making the single seat gain needed to secure control of the Council.

The long-term shift in Labour's emphasis in Stirling was clearly discernible in the 1992 manifesto. The policy on revenue raising and spending made no reference to the oppositional stance confirmed as recently as 1988 :

"Stirling District Labour Party believes that Stirling District Council should be as efficient in the use of its resources as possible *within the guidelines set by the Government....* We will continue to budget for properly financed local services, while seeking to keep levels of taxation and housing rents as reasonable as possible." (Stirling District Labour Party 1992, p.6. Emphasis added).

Moreover under a section headed "Value for Money", the manifesto argued in favour of improving the management of resources in terms of communication between departments and between members (councillors) and officers. "Effective and responsive management" and "the efficient use of resources" are representative of a departure in Labour's language by 1992 (pp.6-7). As discussed below, there is more than one interpretation of the 'value for money' pledge as represented by the different political parties in Stirling. What is significant at this stage is how far the rhetoric changed compared with the first majority administration (compare the highlighted quotes from the 1988 and 1992 manifestos) : efficiency in service management and provision may always have been aspired to but never afforded the same emphasis in a manifesto. In place of confrontational politics Labour sought "a more flexible and supportive relationship between national government

and local government." (p.1).

It is difficult to judge whether this reflects the timing of the manifesto specifically, i.e. written in the midst of Labour dismay at losing another general election or whether it suggests an 'olive branch'. It is more probably an attempt to focus on central government and contrast the 'supportive' relationship sought with Stirling's interpretation of recent history. Following the recent national election, Labour attempted to turn inwards to Stirling District, advancing a mix of defensive and offensive policies (recalling the 1980 manifesto although for different reasons). Unlike recent manifestos, in 1992 the opposition Conservatives were concentrated upon through a focus on the 'threat' posed by a possible Conservative victory in the District. This certainly reflected the timing of the election and was an attempt to counter the possibility of a post-election high for the Conservative Party by defining the political space separating them from Labour's programme. Past voting behaviour by the Conservative Group on the Council and predicted cuts and privatisation policies were highlighted.

The progression towards 'alternative issues' identified in 1988 was confirmed in 1992. Participation and devolution of control in communities was addressed : "Putting People First" highlighted the achievements in Stirling in becoming the first Scottish District Council to introduce customer contracts for individual services for example. Further, the campaigning role was as prominent as four years earlier and support for a Scottish Parliament (to be located in Stirling rather than Edinburgh) was restated with greater urgency given the failure to achieve devolved government from Westminster through the general election. (This was prominent in Labour and SNP campaigns for the local elections. Liberal Democrats argued that although they supported a Parliament, a local election was not the forum to debate constitutional change and indeed there was suspicion that the issue was used to underline a commitment to Scotland out of fear of a coalition of opposition voters uniting around 'Scottish issues' in protest at "English Tory rule". In Stirling however, this appeared to be part of a continuing commitment to the reform of Scottish government, rooted in the strength of the links between the strongly pro-devolution Scottish Labour Action (SLA), Scotland United and the Left Co-ordinating Committee (LCC) and leading Labour activists. Defining Labour's view of the role for councils in such matters, the manifesto argued :

"We believe that *local authorities exist to do more than directly provide services* and that Stirling District Council should be *representative* of the community....(It) should be at the centre of a network of local agencies providing a democratic base for co-ordinated action to tackle local problems." (p.5, *Emphasis added*).

This interpretation is clearly at odds with central government's encouragement of minimalist local authorities, contracting services out to private providers and pursuing an "enabling" role rather than one of direct provision (Lansley et. al. 1989). In other words, the provision role which Stirling wanted to go *beyond* is not even conceded by central

government, seeking instead a network of facilitators not direct funders.

The 1992 Labour manifesto, the only one reviewed here not to be implemented, marked a transition towards cautious shadow boxing where the 'punches' would have been more selective than previously, though no less committed. The fiscal disputes characterising the mid-1980s became less prominent (although as this research seeks to demonstrate *the significance of local taxation* did not decline) but new issues for conflict between the administration and its local opponents had been opened up over its non-statutory initiatives. It is likely that these would have continued to maintain Stirling's high level of contested politics had the Council not swung towards the 'active compliance' role that the new Conservative administration was expected to provide after 1992.

### 3.2.4 Other views of Stirling politics

"The Council has come almost full circle, from one which whilst never accepting guidelines tried to recognise their existence, to one which flatly opposed them, to one which still opposes them but is beginning to recognise that if improvements in services are to be secured, some cost reductions must be found to finance them." (Charlton and Martlew 1987, p.195).

This case study of Stirling District Council was based on financial year 1986/87, pointing to a trend which became clear in later budgets. The evidence of local election manifestos is one (incomplete) means of tracing the discernible shift discussed in the previous section. In this part of the study other evidence is considered, drawing firstly upon interviews with local political actors and secondly from the Stirling group discussion (both data sources being from fieldwork conducted in 1991 as the Labour administration appeared to have reached a shadow boxing role underlined by caution).

During an interview with one of the Conservative District councillors in Stirling, the conversation turned to the financial strategy adopted by the administration and covered issues such as pressures of local accountability in budgeting under the poll tax system (further studied in Chapter Seven, as is 'economic voting') and taxing and spending levels in recent history. The following extract, where the councillor is comparing the movement in Stirling with the continued high-spending policies of Edinburgh, confirms that Labour politics in local government had undergone a noticeable change in emphasis at least which the Party's local opponents were prepared to concede :

"Our lot (the Labour Group in Stirling) have decided to take it more cautiously and, although they have this history over many years of being very high-spending, we have seen....there is a deliberate policy amongst the Labour administration to portray the new image of the Labour Party, of moderation and responsibility and 'we will give efficient, good value for money...this is our constituents' money we're spending and we've got to be aware of that'.....

If they do respond in that manner, you might say it makes our job harder as Conservatives, because they are now curbing what we consider was excessive expenditure....They very much had the image over the past years that they were part of the 'Loony Left'...wild schemes and they would do it, and we have seen a distinct change....It makes it harder for the Conservatives to give people a sharp choice if they have decided to be less....." (Extract from interview with Conservative councillor, Stirling District).

In terms of local political strategy, and given the more polarised debate in Stirling previously, I responded by asking the councillor if the Conservative response might be to move further to the right (in order to take up the position that Labour accused them of seeking if they won control of the Council) :

"Well that is one option, but....I personally wouldn't like to see that, certainly not in Stirling District. Perhaps its been easy for us over the last ten years because of what you might call the extreme position of the Labour Party. It was always easy for us to take up the moderate position of the middle ground...now its going to be much more of a difficult choice (for the public) if you're not offering much of a difference. But I still think, *I know* we can offer a significant difference because there are still certain elements of their expenditure that they won't give up because they are dear...to the socialist heart...that we could trim and still offer the people good services but significantly lower costs." (Emphasis in original).

Although this councillor was one of the more 'moderate' members of the Conservative Group and she took a less cynical view of Labour than her colleagues might have, she nevertheless identified a political problem for her party in the District which she suggested could be overcome by the Conservatives emphasising that slow or no growth in spending would not be an adequate response : 'trimming' (or cuts ?) would be necessary.

The former Labour Treasurer of the Council and leader between 1990 and 1992 was also interviewed about financial strategy and provided interesting insights into how the poll tax affected the budgetary decisions he made compared with those under the rating system (see also Chapter Seven). He explained the administration's taxing and spending policies without referring to any "deliberate policy" of appearing more moderate as his Conservative opponent had argued :

"In Stirling despite our reputation as a high-spending Council, I think we took very seriously every year the economic impact of our rates decisions and we didn't take money from the local community without giving it back, it was always for reinvestment, it was always for developing the town....Stirling's a boom area.....that's not because people don't want to live here !" (Extract from interview with Labour councillor, Stirling District).

In summarising his views on the issue of accountability to the public over using tax resources he concluded :

"I do think that the central point in terms of local government accountability is the quality of the service you provide and I think quality is partly about the cost, but partly about the level and it's partly about the



way you do it.....If you're providing a quality service in the roundest sense of the word then you'll get support at a local level, so the accountability thing comes in with what you're actually doing with the money. People don't mind you taking money off them if they think you're using it well. People *really* resent it if they think you're just blowing it away. And I don't blame them for that, I would feel exactly the same way." (Emphasis in original).

Thus the Labour approach was to emphasise the relationships between taxes and services as the crucial element in "getting the balance right" (in the words of the same councillor). He also argued that the implication was that taxes could be set *too low* as well as too high and that public evaluations would include what people get in return for their taxes. This then begins to define the concept of 'value for money' in the 1992 election manifesto and a distinction can be traced with traditional Conservative interpretations of the concept. An earlier case study of budgetary behaviour in Stirling may be helpful here :

"...the Conservative finance spokesman argued that the best way to compile a budget was to begin by setting a limit on resources and make departments work within it, while the Labour councillors argued that the size of the budget should be primarily determined by need." (Charlton and Martlew 1987, p.189).

This distinction is based on a primary concern for tight financial control and the level of local taxation and services respectively. Moreover it is possible to associate 'value for money' objectives with both (Elcock et. al. 1989 arguing that the concept is more controversial than assumed). The central difference is that Labour in Stirling refer to the level of outputs relative to inputs whereas the Conservatives base their definition on the overall scope of expenditure per se. The familiar charge of waste caused by overspending cannot accommodate a 'value for money' approach by the Council according to the Conservative Group because their interpretation is linked to a guideline 'ceiling' on spending. It is not so much that Labour's discretionary initiatives (e.g. the Women's Technology Centre and the Shoppers' Creche) are wasteful of the resources they attract; instead it is their *relevance* that is questioned and *therefore* their value for money. For these reasons the Conservative leader summed up his Party's programme if it won control of Stirling in 1992 : "We'll be interested in basic core services and cutting out the political frills." (The Herald, 9 May 1992, p.15).

From these considerations about the contesting approaches to local government politics, it is not all clear what conclusions can be drawn as to the nature of the public's responses. If Stirling could be included among the 'New Left' group of urban authorities in the first half of the 1980s, does this imply that the electorate (or at least a section of it) was as radical ? This important question has surprisingly failed to attract the attention that would advance an understanding of the public's position in the political processes of local government. It will be returned to in the later chapters in relation to the poll tax experience for the four local authorities. At this point some evidence from the Stirling group discussion is assessed to provide an indication of some of the general responses to the District's policies in the recent past. Two questionnaire respondents (Jim and Margaret) participated in the

discussion. Both of the broad characteristics of the administration were addressed : the role of campaigning / representation and its financial strategies. The representation function, particularly important since the mid-1980s, was discussed without prompting during an open-ended assessment of the tax cost of services in the District. This extract reveals an awareness of the Council's activities (among informed participants) :

Jim : I feel we are paying over the odds in Stirling, especially for some of the things which Stirling District Council has come up with....I'm not being sexist but I don't see why we have a Women's Group in Stirling, one in Falkirk...and then the same ones by the Region, a Women's Group.

Margaret: I would agree....and I have a lot to do with women's movements. I think it is a waste of money having all these Women's Groups...I'm not saying there hasn't been a lot of good work done....they work really hard, but I think really it is a waste of money when there are other things needing done.

Jim : Another one that really gets up me is the money that is spent in this twinning arrangement. Especially in Stirling when they go and twin with a town in *Nicaragua*.

Margaret : Yes I would agree....I'm all for twinning...but there should be a lot of voluntary work....and it shouldn't be funded out of ratepayers' money....It is just jobs for the boys a lot of the time.

(Extract from Stirling group discussion. Emphasis in original)

The international links identified as an issue of public concern in the 1988 Labour manifesto and the representational function are both expressed in Stirling's town-twinning decision. Twinning activity has adopted a higher profile in recent years with a number of local authorities being accused primarily of suspected 'junketing' at the taxpayer's expense (although attendance at international conferences have tended to attract greater negative attention for the councillors involved than twinning exchanges). Most twinning in Britain is with other European local authorities and Scotland is markedly less active in establishing such links with communities in developing countries than English Councils and particularly north / central European local authorities : beyond Nicaraguan links, only one Third World 'twin' existed by 1990 (between Aberdeen District and Bulawayo in Zimbabwe). These international activities have generally prompted the strongest reactions, less on the grounds of financial implications than 'left-wing Councils' dabbling in issues which are considered to be beyond their sphere of concern or competence, and that even well-intentioned policies have often been ill-conceived and poorly administered (Dunion 1991). Dunion also points out that this dispute has occasionally become an element in the protracted contest over the local versus the central mandate : central government, particularly in the early 1980s in responding to the radical alternative trade links established by the Greater London Council (GLC), has opposed the perceived attempts by a small number of local authorities to promote an "alternative foreign policy". Although in the extract from the Stirling discussion Jim expressed concern about the choice of a *Nicaraguan* twin town (while Margaret emphasised what she considered to be money squandered) and possibly implied a left-wing motivation for the choice, the District

Council argued that Pearl Lagoon (Stirling's twin) was chosen in an effort to normalise relations rather than challenge government policy (or the Prime Minister's known support for the groups opposing Ortega's Sandanista administration). Moreover, despite the opposition of some of the Conservative Party in Scotland as expressed in a party publication and the unease of a section of the Stirling public, the Council's Conservative Group did not vote against the decision (Dunion, 1991) - perhaps an alternative example of shadow boxing ? It is difficult to draw valid conclusions from the group discussion since the participants reached a consensus on many other issues (and survey evidence reveals that the public in Stirling was divided in its reactions to local taxing and spending policies and generally as to how satisfied they were with the work of the Council, Chapter Seven). The most significant point is that these participants were aware of the District's discretionary projects and were willing to discuss them spontaneously.

### 3.2.5 Conclusions on Stirling

This part of the chapter has considered the recent course of local government politics in Stirling District when the Council appeared to turn full circle from reluctant compliance with central government (1977 - 1980), strong opposition verging on brinkmanship (1980 - 1986/87) through direct confrontation, continued opposition to the centre's agenda by fighting political rather than financial campaigns of resistance (1986/87 - 1992) - the shadow boxing period - and then to more willing compliance after 1992 when Conservative administrations were in power locally and nationally. The emphasis has mainly been on issues of local government finance, since these commonly formed the ground on which the local - central dispute was fought most strongly, but also more recent issues related to the emerging role of representation. This argument has been developed in a general rather than a specific sense because the focus in following chapters will be upon the rates protest (Chapter Four), the transitional effects of the poll tax and the public's response in attitude terms (Chapters Five and Six) and then the response of local electorates to the tax - service questions posed by the new tax in Council elections (Chapter Seven). The balance of the argument in this section has been towards local political actors (mainly councillors and other 'insiders' in the local government system), as with the other local authority studies. This balance is redressed by assessing the judgments of the public as alternative political actors in these later chapters.

## 3.3 Edinburgh : Contesting the Capital

Scotland's capital city (and second largest in terms of population after Glasgow) is the only city local authority of the four considered in this research. Although the complexity of local politics is not simply related to a District's population (as Stirling clearly demonstrates), Edinburgh's political contests do appear to have been more diverse and rooted in its sense of place than in most other Scottish authorities. While Glasgow's place ideology was strongly debated in the late 1980s leading up to its status as European Capital of Culture in 1990, Edinburgh was overshadowed. In this section the aim is to

demonstrate that simplifying Edinburgh's characteristics would be erroneous : alternative definitions of what the city did or should stand for have been forwarded and found expression in its local government politics. Some of these are studied through the medium of local election manifestos. Although there are a number of parallels between Edinburgh and Stirling in terms of recent political experiences (leading them both to be categorised as the 'radical' or 'progressive' councils in analyses of Scotland), the political actors involved have come into conflict in different ways as well. Both Conservative and Labour Party literature will be reviewed in an effort to trace changes in each party's policy priorities and the interaction between them. Attention will also be given to some of the public responses using evidence from two different group discussions conducted in the city. As an introduction, some of the city's defining characteristics are considered.

### 3.3.1 Locating Edinburgh City District

The City of Edinburgh District Council is the largest of the four local authorities in Lothian Region and serves as the economic focus for much of Fife, the Borders and Central Region (Figure 3.1). In contrast to the other Scottish cities, Edinburgh's economic growth and comparative prosperity was based on banking and finance and the services sector, tourism being of particular significance given the city's scenic attractions and the extent of its links with royalty. To sustain a number of generalisations, Edinburgh has been classed variously as more affluent, better-educated, more middle class, more pro-Conservative and as having a higher quality of life than the rest of urban Scotland. These characteristics are sometimes used to define Edinburgh as 'Scotland's English City'. Certainly the share of English-born population is higher than in the other cities (based on employment-related in-migration around finance, education and tourism activities), but the term alludes mainly to a place which is 'different'. Viewed from west-central Scotland, the 'otherness' of Edinburgh has been referred to in terms of its class-based distinctions (and in popular terms Edinburgh has been considered as rugby-playing in contrast to Glasgow's football culture). It is the changing construction of Edinburgh's difference as a place relative to urban Scotland that will be the focus here.

One distinctive feature of the city that has endured other changes has been the division between its working class and middle class populations being reproduced through educational experiences. Significantly, comprehensive education appears to have been accepted with more conditions (and reluctance) by a section of the public reflecting the city's "flourishing private-school sector" where upwards of 15% of pupils attends private schools (three times the aggregate Scottish figure, Fraser 1992). According to Fraser (1992) in a series on the city's social and economic character, the school attended by a child is likely to place him or her "in an educational caste system unsurpassed in Britain." Placement requests, allowing parents the right to choose a school beyond their local catchment area, are also the highest in Scotland. The result is a long-term distinction in the resources and status distributed to public and private sector schooling. This characteristic, when added to other socio-economic factors, suggests that on the surface at least

Edinburgh could be located in southern England (rather than simply 'England') having more in common with Bristol or Southampton than Glasgow or Dundee for example. Nevertheless generalisations conceal localised diversity.

In political terms, west and south Edinburgh (and smaller areas in the central city) have traditionally been strongly Conservative-voting and are typified by a number of high status, older neighbourhoods of high-cost owner-occupied housing (Corstorphine, Murrayfield and Morningside for example, Figure 3.4). Among these areas are some of the highest concentrations of professional / managerial and employer occupational groups in Scotland as well as some of the largest ward majorities for the Conservative Party. In contrast, east Edinburgh and Leith (along the Forth estuary) have been predominantly Labour-voting for decades, as have a number of inner city wards. What is interesting in Edinburgh according to Drieux (1991) is that *housing tenure in itself is a particularly weak determinant of voting preferences*, if measured in terms of a public - private distinction. Although the Conservatives are dominant in high-price housing areas, Labour's strength has been based in lower-priced tenement housing areas characterised by owner-occupation. Often these houses have only recently been renovated : the 1981 Census identifies a number of wards in central Edinburgh and Leith as having a relatively high proportion of houses lacking in basic amenities.

Areas of council housing have also been traditionally Labour-voting, but the number of wards where a majority of the housing stock was rented from the public sector even before the Right to Buy legislation was introduced was always small. The quality of housing in the council sector is variable : areas such as Wester Hailes, Pilton and Craigmillar, peripheral estates built to rehouse inner city populations, are traditionally referred to as examples of 'undesirable' neighbourhoods characterised by low amenity accommodation. These are in stark contrast to lower density semi-detached council housing in south-east Edinburgh for example, where sales to tenants have been high. Differences *within* tenures are thus considerable but the differences *between* tenures are not as clear or politically salient as elsewhere.

Edinburgh's city administration has historically been formed by the Conservatives or the Progressives (who they replaced in the early 1970s when the party decided to contest local elections as a partisan force), including after the two District elections following reorganisation (in 1977 and 1980), although the 1980-1984 administration was a minority one. For the first time in the city's history, in 1984, the Labour Party became the majority group on the Council (with close to 40% support) while the Conservatives secured only one in three of votes cast in the face of a strengthened third party challenge by the Alliance (polling above 20%, Figure 3.5). (Labour had briefly been the largest minority group in Edinburgh and had elected the first Labour Provost in 1972, Drieux 1991).

The transformation to Labour control was particularly dramatic. It represented not only a

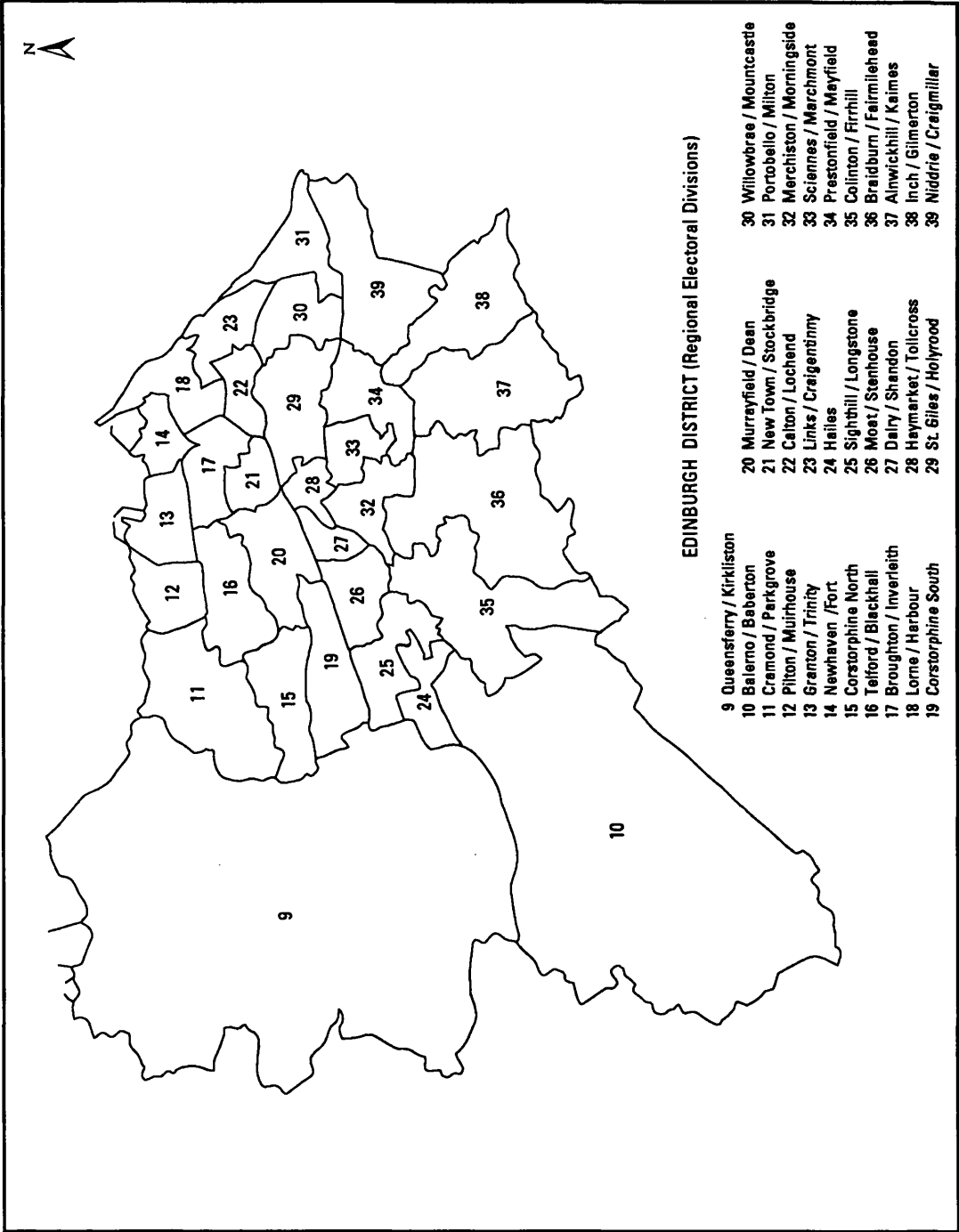


Figure 3.4

Map of Electoral Divisions in Edinburgh District.

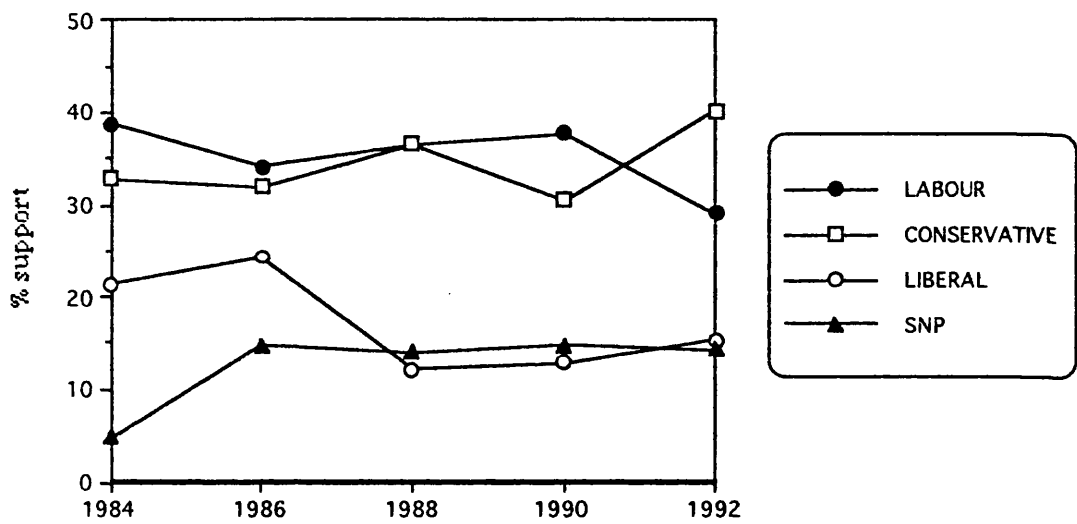


Figure 3.5 Edinburgh : Local election results, 1984-1992

departure in policy from previous decades of conservative control (under whatever label) but also a programme which was more radical than those proposed in authorities where the party was traditionally strong. In what appeared to be a calculated risk, Labour offered a 'plan to end neglect' by appealing directly to working-class communities in the city. Soon after the election, the response of local Conservatives and a section of the Edinburgh public underlined the extent and speed of the political shift taking place : Labour earned itself a reputation for attempting to alter the power balance in the city towards working class neighbourhoods and their interests through taxing and subsidy policies. A battle over fiscal strategy ensued as will be considered, but so too did a struggle between conflicting *philosophies* emerge as the new administration sought to politicise the city in alternative ways. As will also be suggested, confrontation has occurred between the two largest groups on the Council as well as between the Council and central government. Since 1984-85, evidence from the party manifestos indicates change in the main points of conflict and changes in policy emphasis.

### 3.3.2 Local election manifestos in Edinburgh : towards the brink and back again

Three District election periods (1984, 1988 and 1992) are studied through the local manifestos produced by the Conservative and Labour parties in an attempt to trace the characteristics of each Group's policy priorities and the nature of inter-party contestation. Although the 1984 Conservative programme was not obtained (an important omission because this would have recorded the Conservative administration defending its long-term record in control of the city), this nevertheless represents the most comprehensive summary available of the key issues facing the city during this period, as judged by leading political actors. The analysis developed here suggests that the distinct phases in Edinburgh's local government politics do not follow the local election cycle clearly. The 1984 contest marked a dramatic shift away from the existing Conservative hegemony in the city (one which was much greater in terms of media attention, emerging central - local government relations and the redefinition of the city itself than the net movement in votes towards Labour). It resulted in the Council entering a turbulent period characterised by a brinkmanship strategy which would lead Edinburgh in 1985 further than Stirling and itself precipitate a subsequent phase. This period of confrontation between the Council and central government concluded in a technical victory for the Scottish Secretary but not the political defeat widely anticipated for the ruling Labour Group. Nevertheless tensions within the administration resulted in the Council leader resigning following a rents increase (after having frozen rents in 1984-85) and a new leadership was formed. Thus before the 1988 local election the Council was being steered back from the brink closer to a shadow boxing role similar to Stirling's. Given the extent of earlier conflict with the centre, the reshaping of the Council's strategy occurred rapidly. As will become apparent, inter-party conflict progressed in Edinburgh *from contesting similar central issues* (of spending, taxing, staffing levels) in fundamentally different ways, with an important place for 'external' influences in the shape of central government legislation, *towards emphasising different agendas*. While some reservations must remain when interpreting



political party material, the conclusion to be drawn - that Labour sought to portray itself as competent, responsible and forward-looking while the Conservatives in opposition developed a twin strategy of criticising the Council and adopting a more radical programme than they had implemented during their long period in control of the city - seems valid.

#### (I) 1984-1988

Reminiscent of the programme which Stirling Labour Party had put to the electorate in 1980, the 1984 Edinburgh manifesto was based on the aim of ending "the many years of Tory neglect in the city." It suggested that the election might be of historic significance since "Never before (had) Labour won a majority in Edinburgh" (Introduction, Edinburgh District Labour Party 1984). Although the extent of local government legislation by the Conservative Government was becoming apparent at the time, the importance of the local contest was confirmed by twice as many references to the local Conservative administration's record than to the Thatcher government. Elsewhere that year where Labour was clearly the leading party, the local contest became less important than that between Labour Councils and central government. In Edinburgh the degree of major party competition and the presence of a Conservative group in control contributed to an unusual situation in Scottish terms.

What was striking about this manifesto was the clarity of its objectives and the nature of the language used to distinguish the Conservative approach from Labour's. Although there were important omissions in terms of how Labour planned to end the city's 'neglect' there was nothing ambiguous about the group's aims. In the manifesto Introduction, Labour leader Alex Wood (described as a radical in the same terms as Lothian's John Mulvey and Stirling's Michael Connarty - and also as "one of the most strident class antagonists" by Elcock et. al. 1989, p.105) explained the plan to "end the misery inflicted on many thousands of working class families over the years" and urged the Edinburgh electorate to "return a Socialist Council who will do all in their power to protect them against the evils of Thatcherism." In fact the administration to be elected in 1984 was for a time prepared to act *beyond* its powers (in terms of the legal definition) in the financial dispute with central government in 1985. Such class-based language was unusual for councils in Labour strongholds in the west of Scotland. For Edinburgh it represented a dramatic break with past Conservative rule.

Most space in 1984 was given to housing policy, at that time the single most important issue for the Labour Party in Scottish local government. According to the manifesto, the legacy of successive Conservative administrations included a shrinking council house stock, sub-standard housing often lacking in basic facilities, dampness in council housing, rent levels and rent increases above the Scottish average and a repairs and maintenance programme below the average. Labour's response was to advance a pro-public sector housing policy based on new building, renovations and special needs provisions; the

freezing of council house rents; and decentralising housing management through area-based Committees. Non-compliance with council house sales was not supported, the first Thatcher administration having demonstrated to reluctant local authorities the extent of the legal powers on its side :

"A Labour Council must await the return of a Labour government before stopping the sale of municipal houses. Meanwhile it will stop all campaigns to promote such sales and will do everything possible to frustrate the Government-imposed sales policy." (p.2).

Under the sub-heading "Prospects for the future" the discussion of housing concluded with greater emphasis on the range of central Conservative legislation aimed at slowing local government spending, particularly through Housing Support Grant reductions and by limiting the amount of cross-subsidy to council house rents from the rates account :

"It (a Labour administration) will have to face up to the prospect of Tory government cuts....in Rate Support Grant and in all housing grants and subsidies. Already the Tory government has withdrawn Edinburgh's Housing Support Grant.... *A Labour Council will refuse to increase rents until Edinburgh's rent levels are in line with the Scottish average....* (We) will endeavour to raise rates to cover some of our spending and to spread the financial burden more fairly. The Tory Government will seek to limit our powers to do so. *Under these circumstances a Labour Council is bound to come into conflict with the Tory Government.*" (p.4, Emphasis added).

On winning control in the city, the Labour Group was determined to implement its manifesto commitments quickly. Its programme was expressed in the slogan "*Improving Services, Creating Jobs*", a high-profile means of publicising the Council's approach which proved particularly controversial with its opponents and marked out the territory on which local political disputes would be contested. Labour's approach became clear early in its first term through increased spending on specific services and increased local taxation. An important part of the 1984 manifesto had been the aim of creating jobs and staffing level increases were planned in leisure and recreation activities, the Libraries Department and street cleaning. This fiscal transition became the focus of Conservative criticism, both locally and at the Scottish Office. Controversy also resulted from the Council outlining a representative role which sought to change what was the city's political identity. This referred to the commitment to extend town-twinning arrangements (the Council leader having stated that "these exercises will not be allowed to become the excuse for junketing by councillors", p.9), but it was more strongly focussed on the pledge to make Edinburgh both a Nuclear-Free Zone and an Anti-Apartheid City. The latter policy gained international publicity when Edinburgh hosted major sporting events in 1986 and 1987 amid claims that the Council was using sport for its own political ends. Edinburgh appeared to be following the Stirling example of changing the direction of the Council in both financial and political strategies. Emerging confrontation over budgetary policy with central government also paralleled Stirling's experience. In terms of the extent of the confrontation however, Edinburgh was prepared to go further than any other council in

Scotland.

Two specific elements of the Council's budget for 1985-86 ushered Edinburgh into a turbulent period of disagreement with the Scottish Office and confirmed the importance of interpreting in whose favour the local mandate could legitimately be claimed. In the case of Edinburgh, the new administration's commitment to freezing rent levels until they were matched by the Scottish average rent was compromised by the Rating and Valuation (Amendment) (Scotland) Act of 1984. This effectively imposed a ceiling upon rate account subsidies to hold down rent increases, as the Stirling discussion identified. This caused problems for the Labour Party in Scotland, pursuing 'a strategy for non-compliance' (meaning that rent increases should not be above £1 per week) while implying that councils should not achieve this by taking illegal budgetary action (Scott 1986). On the other hand, the Chair of the party's Scottish Local Government Committee (Mark Lazarowicz, the future leader of Edinburgh) argued that the RFC limit should be exceeded if Councils had budgeted for higher RFC transfers, and questioned the interpretation of 'illegality'. The majority of Labour councils were able to set rent increases of no more than £1 per week without exceeding the new RFC limits : Edinburgh (and Stirling) argued however that it was forced to ignore the Scottish Office figure. According to Alex Wood, the Scottish Office limit of £2.8m would lead to a rent rise of £2. Not only would this contradict the manifesto pledge which had been endorsed by enough of the electorate to return a Labour council, but this was considered unjustified because the average rent was already the highest of the four cities and the rate fund subsidy per council house was clearly the lowest (four times lower than in Glasgow for example, Scott 1986). The city budgeted for a rate fund transfer of £8.5m (three times the RFC 'cap') and found itself the only Scottish authority in 1985 to face ratecapping. The Scottish Secretary ruled that the Council had failed in its obligation to set a 'legal' rate because it had exceeded the RFC limit. For that reason the District was ordered to revise its housing account and reduce the rate poundage by 1.8p. In addition the Scottish Office invoked the former Housing Expenditure Limits (HEL) penalty and imposed a temporary freeze of £5.6m in capital allocations until the budget was revised accordingly.

Secondly however, the Council's overall budget was judged to have grown too rapidly. A further 5.2p reduction in the rate poundage was therefore required on the grounds that the city's general spending was 'excessive and unreasonable'. This contributed to a particularly confused pattern of spending restrictions, grant reductions and ratecapping in 1985, exacerbated by the rating revaluation exercise (Chapter Four). A partial compromise seemed to have developed when the Labour Group rescheduled debt payments and transferred current spending resources into the capital spending budget, allowing rents to be frozen *and* the rate reduction of 1.8p as required. On its general budget however, an impasse had arisen with a Labour council determined to implement its programme of Improving Services and Creating Jobs on one side and an equally determined Scottish Office committed to controlling the growth in local government spending on the other. The extent of ratecapping amounted to £16m to be cut from the city's budget.

By August 1985, four months into the financial year, the Council's weekly Rate Support Grant payments had been frozen, resulting in speculation about Edinburgh becoming bankrupt, widespread redundancies and councillors being surcharged or possibly disqualified from holding public office (Scott, 1986). Unlike Stirling which had complied with budget restrictions and attempted to secure a political victory, the Edinburgh strategy brought it closer to an authority like Liverpool which had reached the brink in its conflict with central government that year. A resolution to the dispute emerged when it became clear that the Scottish Secretary would not consider any form of compromise and turned down requests for a meeting with the Council. This tends to contradict Elcock's (1987) questionable assertion that Stirling had reached a form of compromise. According to Scott (1986), "Mr. Younger (the Scottish Secretary) was known to have been under strong pressure from local Conservatives to stick rigidly to his decision" (p.46). (The potential strength of Edinburgh Conservatives' bargaining powers with the Scottish Office was confirmed in an interview (1991) with the leader of the Council's Conservative group). In other words the significance of the dispute related to the place in which it was occurring : the Edinburgh conflict was qualitatively different from ones which at one stage looked possible in Glasgow or Aberdeen. Having held out longer than Stirling for a compromise solution, Edinburgh complied with the budget cut : "Thus ended a battle which Mr. Younger was assured of winning from the outset", even if the timing had been in doubt (Scott 1986, p.47). 1985 was significant for Edinburgh since it marked the limit of the Council's brinkmanship possibilities, dealing a blow to the Labour Group's resolve to implement a programme based on its own definition of need, not centrally-imposed limits. It was also significant because it confirmed the deterioration in central - local relations. This implied a price to be paid by central government as well though. While its newly acquired financial controls and use of the legal system ensured reluctant compliance with ceiling taxing and spending levels (instruments which would have seemed extraordinary less than a decade earlier) they also ensured that the wider local government environment became suspicious of central interference. Moreover, the 1985 revaluation protest confirmed that this was not limited to political opponents of the Government.

The first majority Labour Council in Edinburgh brought about a distinct leftward movement of the kind probably only possible as a reaction to the tradition of a Conservative status quo defeated in an election situation. Outright conflict with central government was not repeated along the lines of 1985, although the relationship with the Scottish Office remained distinctive. This period was marked by tensions within the city as well as between political parties and tiers of government :

"Labour's capture of political power....was viewed by the city's Establishment as the seizure of power by a usurper....the radical views of the city's Labour leadership at the time and the universal belief that the party would remain in power for one term only did not lead to a harmonious partnership among the various factions operating in the city." (Robertson 1992, p.7).

According to the Labour Convener of Lothian Regional Council interviewed in 1992 :

"Edinburgh is socially divided....but people almost seem to be comfortable with it....its so much part of the city. But it does explain why...very often you find the Labour Party is more radical in the city of Edinburgh than it is anywhere else in Scotland. That has a lot to do with the kind of difficulties that (it) has in establishing itself as the dominant political party within Edinburgh and the extent to which it has to exist in an environment which is so influenced by private-sector education and the old school tie." (Quoted in Robertson 1992, p.7).

Finally, part of the difficulty for the Labour Party was alluded to in the Introduction to the 1984 manifesto. It argued that it alone represented the anti-Conservative forces in Edinburgh since an informal anti-Labour coalition had existed in the city (and in Lothian Regional Council) between the Alliance and the Conservative parties. Thus, according to Labour, a vote for the Liberals or the SDP would be a vote in favour of "almost all the cuts in essential services" passed by the minority Conservative administration. Although it is a common electoral tactic to cast opponents of various parties as representative of the same brand of politics, Labour's charge in 1984 would come to rest uneasily with the Conservative complaint in subsequent local elections that an *anti-Conservative* coalition had emerged to sustain Labour in power. This would provide further evidence that the politics of Edinburgh was changing, not only the controlling party.

## (II) 1988-1992

### (a) The Conservatives as 'the opposition'

The 1988 Conservative manifesto ("Right for Edinburgh") was the party's first in opposition to a Labour Council and was probably written in the expectation that Labour control would end at that election. With the centre parties struggling to organise in time for the District contest following a loss of support as the Alliance, the Conservative Group was confident of regaining enough of the former centre vote (considered to be broadly anti-Labour and therefore crucially important in Edinburgh) to regain at least minority control of the city.

The content of the 1988 programme was weighted towards strong criticism of the Labour administration both in terms of the confrontation over financial issues which had attracted publicity to the Council and the campaigning / political role developed since 1984. The priorities for the Conservatives in their attempt to win back 'the jewel in Scotland's local government crown' were summarised as follows :

"...to rebuild Edinburgh's reputation and image at home and abroad; to create a new pride in the city amongst its citizens and to re-establish the Council on a sound financial footing, reducing the amount paid by ratepayers whilst providing efficient services" (p.1)

The group identified the price being paid by the people of Edinburgh for Labour's legacy as too high, not only in financial terms (expressed in large rate increases without corresponding success in its Improving Services pledge) but in political terms as well :

"We will set a realistic, affordable budget - giving money back to the city's ratepayers rather than wasting it on political campaigns and left-wing causes....The Conservative administration will...end Labour's political expenditure. The Council will withdraw from membership of left-wing pressure groups such as the Nuclear Free bodies...." (p.1)

More specifically, a major point of contention was how the Council had sought to alter its own role in representing Edinburgh and therefore in redefining it as a place. This subtle distinction was more significant than in Stirling. It reflects the strength of the contest over the city's ideology of place, drawing upon very different interpretations of its history and its future, its significance as Scotland's capital, its relationship to the business and finance sectors, to Glasgow and even its links with royalty. The Conservative group was offended by the break with traditions with which it had always identified and sought to represent. Under the sub-heading "Pride in our City", this position was affirmed :

*"The image of the city has suffered in recent years under Labour. The Labour Council, by attacking the city's historical traditions; flying red and ANC flags; their concentration on foreign affairs and their portrayal of the city as a crisis-ridden area facing financial disaster, together with Labour's confrontational approach to the Government, the private sector and the Festival, have done much to destroy Edinburgh's reputation."* (p.2, emphasis added).

Thus the Conservatives offered not just a different direction for the Council but a further redefinition of the city's political role. It is important then to avoid reducing the contest to one over local government budgeting, even if this was commonly how local disputes were expressed. Part of the Conservatives Party's alternative approach consisted of cutting costs by dismantling "excessive bureaucracy", promoting increased staff efficiency and encouraging the expansion of competitive tendering for council services. Despite well-publicised Conservative disapproval of the administration's Creating Jobs strategy, increased staffing levels were not mentioned directly as an area for cost-cutting. If 'in-house' (council-delivered) tenders lost to private contractors, selective redundancies would only be "a last option....(to be) avoided wherever possible" (p.3). By 1992 the Conservative policy on staffing would become more specific.

Housing policy revealed important differences between the largest parties. Following the Council's focus on housing finance and rent freezes during the first two years of Labour's first term, the Conservatives responded in controversial style seeking to target its policy to "responsible tenants". At the core of this approach would be selective decision-making : on one hand priority for transferring tenants (rehousing) and investment in housing improvements would go to "those who themselves demonstrate care for their homes and the environment in which they live. The Conservatives will reverse Labour's trend

towards rehousing bad tenants, including drug addicts, in desirable housing areas" (p.4). This is a reference to Labour's 1984 manifesto commitment (and subsequent action) to prevent concentrating those "in greatest need...in the most run-down areas". The debate about 'good' and 'bad' tenants (or 'anti-social' tenants) is one of the most controversial for local authorities and their tenants in the everyday provision of services. Moreover, despite the polarised nature of the Edinburgh dispute, there is evidence to suggest that it does not split along partisan lines as clearly in some other authorities. Other Labour Councils (mainly in Strathclyde Region) have responded to local opinion by emphasising at least their intentions to overcome the problems of anti-social tenants. Following the election of a second Labour administration in Edinburgh, the Council was criticised from different sections of the public for being either too 'soft' on households with considerable rent arrears or being too keen to evict a family for racial abuse of a neighbouring Asian family in a high-profile action.

In conclusion, the first Conservative attempt to defeat a Labour administration was characterised by a strong emphasis on the failures of Labour control and a general outline of an alternative programme. Although some positive references were made to central government (in terms of building a constructive partnership with a Conservative Council in Edinburgh), the benefits of central legislation in rate-capping, limiting rent subsidies, competitive tendering and council house sales were not mentioned. No attempt was made to justify these radical initiatives by referring to Mrs. Thatcher's reforms, nor was the centrepiece transition from the rates to the community charge discussed (other than in terms of how much lower a Conservative charge would be). This could reflect a concern to concentrate on local issues in a local election or more likely an attempt to avoid 'guilt by association' with a Government which had entered another post-election slump in popularity. In reference to the wider political context in the city, the Conservatives borrowed the earlier Labour charge of 'other party collusion' by representing itself as the genuine anti-Labour force in the city. This was not simply a standard tactic being used for campaigning purposes, but a hint of the emerging cleavage in Edinburgh, away from an apparent pro / anti-Labour one towards a pro / anti-Conservative one being more important. Edinburgh Conservatives were increasingly seen as a local surrogate for the Conservatives in central government, considering the powers to limit taxing and spending invested with the Scottish Office. Thus the parties of opposition in national politics appeared to define themselves as more anti-Conservative than anti each other, despite frequent Liberal claims to be equally distant from both large parties. In a curious manner, *Labour in Edinburgh was both in power and in opposition simultaneously*. This is not to argue that Liberal or SNP supporters were enthusiastic about the Council (the evidence in Chapter Seven confirms this point clearly). Yet the emerging anti-Conservative sentiment in Scotland was expressed in the context of the city's local politics, infused as they are by national politics as well. The result was that the Conservatives struggled to carve out as convincing a role as 'the opposition' as it otherwise might have done.

(b) Labour's first defence

Labour contested the 1988 local election under a different leadership, representative of a new balance of power in the ruling group. The manifesto that year was markedly different as well in its language from the programme offered four years earlier. It contained some changes in priority and content. New group leader Mark Lazarowicz described the movement since 1984 in political approach as marking a transition "from harder left to softer left" (interview in 1991 for this research). As discussed earlier, this was widely believed to be a tactical switch following Labour's realisation that the earlier brinkmanship approach could not be sustained. By 1988 then, Edinburgh's Labour Group had assumed a shadow boxing role more quickly than in Stirling, related to the different reasons (and timing) for the respective changes in leadership.

A brief study of the 1988 manifesto reveals that Labour's first defence of its own record consisted of as many negative references to the Conservative Government as positive references to the Council's performance. (This finding is based on direct references to the record of central or local government and excludes prospective commitments). This was partly a reflection of the importance of central intervention during the first term but also the significance of more recent legislation leading up to 1988 with implications for local authorities (above all the reform of local finance). The uncompromising style of Alex Wood in 1984 was replaced by the 'new realism' of Lazarowicz four years on. This was not a symbol of a council approaching the role of *compliance* however (Elcock et. al. 1989). The Labour Group made clear from the outset its explanation for the confrontational nature of the city's politics :

"Since Labour won control of Scotland's capital city....a government motivated by vengeance and ideological arrogance has continually...undermined the efforts of the District Council to improve services....On three occasions since 1984 the government have taken parliamentary action to force cuts in the budget.....We have no illusions about the task we will face. The hostility of the government to *progressive local authorities* can be measured in the ferocity of the legislation they are threatening to introduce." (p.2, emphasis added).

Note the reference to the 1984 result as not just winning control of Edinburgh, but "Scotland's capital city." Again this implies that the Council and the city are different : Labour appeared to claim a particular mandate for having won on Conservative territory and pointed to this as the reason for particular selective action against the Council. The term "progressive" in this context appears to distinguish Edinburgh District from other *Labour* Councils, not just other Councils. Nevertheless this was not a warning of further confrontation in the manner of 1985, as had been anticipated in the previous manifesto. The legal powers of the Scottish Secretary were by this time recognised as wider and more precisely defined than when Labour first won in 1984. The strategy now appeared to be resistance but within the limits which it and other authorities were not in a position to define, similar to Stirling's approach although posed in less bold terms. In other words



care was taken not to commit an incoming Labour Council to unwinnable confrontations or a financial programme which could not be implemented. This was made clear in the example of housing policy :

"The availability of financial support will affect the rate at which we can continue our housing programme...." (p.4)

"Labour opposes rent increases. However Government action in reducing resources....may force us to increase rents in order to maintain and improve the quality of repairs and maintenance. *Labour will consult with local people to assess acceptable rent levels.*" (p.5, emphasis in original)

In terms of both language and substance, changes in Labour's approach to the electorate were clear since 1984. Similar to Stirling's manifesto, more frequent references were made to "a partnership between the community and the Council", "quality of service", "open, responsive and efficient public services" and "decentralisation and consultation" : all terms which might have been found in any party's manifesto by 1988. Despite an apparent convergence of language, continued divisions between the main parties in interpretation were thinly concealed. This was further indicated by considering the content of the programme. Most of the 1984 section headings were included again, although the emphasis was sometimes new. More importantly, sections which had caused criticism of 'politics on the rates' were omitted ("Promoting our City" and "Free Zones", even if commitments to these causes remained) and a number of new sections were added : *Economic Development* with a sub-heading titled "Working for Women"; *Race Relations* with a commitment to provide that Committee with staff and administrative support; and *Tourism* noting the importance of the industry to Edinburgh.

To summarise the 1988 programme, the Labour Group chose both to attack and defend, representing its achievements and plans as a tradeoff between its objectives and what central legislation allowed. In contrast to the Conservative manifesto, Labour made no mention of its political campaigning activities on behalf of the city. It seemed more sensitive to Conservative criticism of 'political expenditure' than did colleagues in Stirling, choosing to take a lower profile on those issues rather than changing policies.

### (III) 1992 -

#### (a) An enabling Council for Edinburgh ?

The 1992 Conservative manifesto was published in anticipation that the party's unexpected national victory (and more importantly, Labour's disappointment) would deprive Labour of control of the Council. The General Election had witnessed no clear net movement of support between the two largest parties although the SNP increased its share of votes largely at the expense of Alliance losses since 1987. The Conservatives increased their lead in the marginal Pentlands seat and Labour's majority in the highly

marginal South constituency also rose for example. The District elections though would focus on local issues, leading to Conservative optimism that the level of local taxation under the poll tax would be a key factor working against the Labour administration.

The manifesto was a considerably more detailed account than that in 1988, concentrating less on criticising the Council's political spending which had earlier been prominent and more on its core financial / managerial failures such as increasing the city's debt and continuing to tax and spend at rates which could not be afforded. The main themes were consistent with those in 1988, the central objective defined as "to reduce existing borrowing and therefore the Community Charge and the Council Tax once that is introduced" (p.2). Unlike the previous programme though, this manifesto was more explicit in how cost-cutting and efficiency gains could be secured :

- The internal organisation of the Council would be improved by considering the appointment of management consultants to report on staff performance; efficiency savings were envisaged from abolishing "the Women's Unit, Race Relations, Youth Committees and so on..." (p.1).

- balancing the city's budget would be pursued by reducing the Council's involvement in direct management or ownership of recreation facilities and the Festival offices; capital receipts raised from the sale of suitable development land to the private sector would be used to reduce borrowing (p.2).

- More fundamentally, included in the manifesto summary on Labour's staffing policy, the Conservative Group's approach was now openly argued : "The number of jobs in the Council in some cases has increased by as much as 40%" (p.3).

The position in this manifesto, confirmed by the Group leader in an interview a year earlier, was that the Labour administration had failed to deliver its 'Improving Services' pledge but had succeeded only too well in 'Creating Jobs' which the city could not afford. Although a statement on the job implications of competitive tendering was omitted in 1992, an insight into the proposed personnel policy was included :

"Departments will be set targets through their Director to allow for firm control of employee costs. It will be mandatory for Directors to....reduce staff costs by a given percentage. Failure to do so is to be regarded as a resigning matter." (p.4)

This manifesto borrowed less from the language of local conflict with Labour than previously and more from the third Thatcher Government in an effort to establish an alternative set of normative guidelines for the Council. At times the detail of the approach resulted in a peculiarly technical style, in contrast to the 1988 manifesto which lent itself more easily to popular campaigning. This may indeed reflect the Conservative Group's concern to show itself ready to implement concrete proposals in order to achieve its aims.

But it also marked a clear development in the political objectives of local Conservatives towards a more radical phase. References to policies for "an enabling Council" and to "removing the term anti-privatisation from all Council thinking and literature" (p.6) certainly indicate agreement with the proposals of radical Conservatives (Margaret Thatcher, Nicholas Ridley and Michael Forsyth among others) which may previously have been implicit but was now emphasised. There was further evidence that the group was prepared to use controversial language in its attempt to seize not just power but the political initiative from a Labour Group which could no longer be portrayed as radical in the sense implied for the first administration. On housing policy for example there was no trace of ambiguity as to the Group's interpretation of one of the city's problems : a 'Charter for the good tenant' had as its central aim "ending the tolerance of the cancer of anti-social tenants" (p.4).

If the battle over taxing and spending between the Council and the Government did not appear as intense as it had been (even if it always remained dormant), local Conservative policy suggested that a battle of alternative ideas could become as significant. The Labour Party in Edinburgh would have to prepare to be challenged on issues which had traditionally been beyond the usual sphere of political contest. To conclude, the manifesto summed up its message by stating "Only by voting Conservative will the people of Edinburgh once again have a Capital City of which we can be justly proud" (p.10), a reminder that local Conservatives considered recent Labour control to have damaged not just the city's finances *but its reputation as well*. (Note the use of "the people of Edinburgh" as a legitimising strategy). This serves as further evidence that local politics in the city remained a contest to express and redefine its political and place identity.

#### (b) Labour's second defence

Edinburgh Labour Group's manifesto bidding for a third term in control of the Council was unusual in a number of ways : its language continued the transition identified in 1988 but the approach and the content had changed as well compared with earlier positions in the central - local government dispute. As judged from 1992, few traces of Edinburgh's stormy political experience in the mid-1980s were apparent. In comparison with Stirling's programme, Labour in Edinburgh appeared to have departed from much of the rhetoric of shadow boxing with the Scottish Office. Did this imply that the city was approaching the role of reluctant compliance instead ?

Using the same approach as for previous manifesto content, references to the achievements of the Council since 1988 now came to outnumber negative references to the limits imposed centrally by four times. No references were made to the tension emerging over Edinburgh's high poll tax levels with the Scottish Office, discussed in later chapters. (The city avoided poll tax capping although Lothian Region's element was capped in 1991-92). Nor were council house rents mentioned in the terms that had been typical of 1984 and 1988. Under the heading "Housing and Community Services", a statement of

intent was discernible which confirmed the 'gradual progress' stance suggested previously:

"These initiatives (rebuilding and upgrading) have taken place in the shadow of a drastic reduction in the funds allocated to housing by central government...(We) will therefore continue to campaign for an increase in funds available to meet the needs for rented housing...We will continue to modernise our housing stock *in line with the resources available*" (p.7, emphasis added).

Otherwise the strategy marked a departure from earlier approaches in the attempt to portray a positive image of what was possible locally rather than emphasising the drawbacks arising from central intervention. Again this went further than Stirling and certainly than the majority of ruling Labour Groups elsewhere in Scotland, whose messages were more clearly coloured by the constitutional strains set up by another Conservative victory nationally and the threats from future Government legislation : the Council Tax replacement for the poll tax and the extension of competitive tendering for local public services for example. Labour chose to focus heavily on local issues and as much on future commitments as past achievements. In an effort to retreat from the impasse of earlier years it is possible that the party over-played the possibilities of local action by not clarifying which of its commitments were long-term policy aims and which were more immediate and realistic plans.

The structure of the manifesto had changed by 1992, with a more detailed 'philosophical' introduction leading in to sections arranged around the Council's "Strategic Objectives". The opening and most comprehensive section entitled *An efficient council - providing quality services for the whole community* illustrated the main priority for the Labour Group. It may be that this was not a new priority, but it was newly expressed in terms of "quality services in the most efficient manner possible". A higher profile was given to positive initiatives to address imbalances in both service provision (through the Women's Committee and Disability Equality) and recruitment practices. One important element in the strategy on service provision and consumption was elaborated not in this section but in that dealing with housing. Although Labour aimed to represent "the whole community", the manifesto suggested that sections of the community would be represented in the Council's priorities more than others. Without making references to working class communities as Alex Wood had, the implication was that these communities would be targeted in its "comprehensive anti-poverty strategy" :

"Our prioritisation of resources to areas and groups with greatest need will be designed to prevent the permanent establishment of a section of society who have experienced nothing other than unemployment and poverty" (p.2)

Interpreting material well-being as central to quality of life considerations, a much-expanded section headed Environment was included in 1992, reflecting the new awareness in local authorities of the potential to make resource and energy savings

through recycling and transport policies for example. The Conservative manifesto had also introduced an environmental policy section that year.

The 1992 programme also concentrated on the 'how' of service provision. Describing the aim of achieving a "more participative representative democracy", Labour committed itself to continuing the decentralisation of housing services to local offices (although the programme was now to be less ambitious than that first planned in 1988) and to introduce quality guarantees for all council services (a customer contract scheme along the lines of Stirling's earlier initiative, termed "Capital Standards"). Service monitoring would occur through "Quality Audits" and even the possibility of a "Citizen's Conference". Labour thinking was clearly moving towards a defence of local services publicly delivered, against the threat of privatisation based on improved links between the Council and its 'customers', i.e. confirming the role of *provider* in contrast to the Conservatives' preferred *enabler* role.

This manifesto is harder to categorise than in the two preceding contests, since the characteristic spending - taxing dispute and the broader argument over the local mandate were, by 1992, either lower-profile or absent. To refer back to the opening question in this section about compliance, it appears that the Labour strategy remained what it had been since 1985 in terms of recognising central government's ultimate power. It is more difficult to assess whether the administration's plans became less ambitious or simply reflected the aim of achieving them over a longer period of time than first anticipated. By adopting a less confrontational profile (and this is relative to its past position rather than to the majority of local authorities) the Labour Group nonetheless maintained a high level of spending while avoiding being capped. What is significant is the lack of overlap between the Conservative and Labour agendas for the city. During the peak of local - central confrontation these parties contested broadly similar issues (rent subsidies, rate levels, housing policy, spending priorities) from different perspectives. Despite later developments, wherein the language of quality, efficiency and value for money became common across partisan lines, its definitions remained firmly polarised. Labour failed to respond to the main Conservative criticisms, nor did it discuss the threat posed by a Conservative administration returning in control of the city (a significantly different tactic from Stirling). Equally the Conservative manifesto included little about the method of service provision other than referring to who ought to manage or own service facilities. In other words, by 1992 Labour's defence and the Conservatives' attack were built around different priority issues for Edinburgh, not just different views of the core issues.

### 3.3.3 Some local responses from group discussions

This chapter concentrates on recent historical changes in political contests in the four local authorities, with an emphasis on party strategies. The significance of this depends on judging to what extent the issue priorities of these political actors correspond to those held by different sections of the public. One approach is to trace electoral shifts and attempt to

relate these to local judgments of the type suggested. This is pursued in Chapter Seven along with a consideration of the problems associated. To conclude this discussion of Edinburgh however, some evidence drawn from two groups convened in the city is presented.

Two groups were formed from Edinburgh questionnaire responses (Chapter Two), one of which could be characterised as sympathetic to the attempt to abolish rates and extend the local tax base to include more tenants, as pro-Conservative and opposed to the city's Labour administration (Group I). In contrast, Group II was strongly opposed to the poll tax and, on balance, favoured the rates. It was mainly anti-Conservative and adopted an ambiguous position towards the Council (although it was considerably less critical than Group I). Two extracts are used to illustrate the priorities raised in the different groups during an open-ended discussion of the significance of the transition from Conservative to Labour control in the city. Group I identified the Council's changed fiscal approach, referring to taxing and staffing policies in particular :

- R : A Labour Council was elected for the first time in 1984. What difference do you think this has made considering its relationship to the Government. How much conflict has there been between the two different parties in Edinburgh ?
- Alice : Oh I don't think there's been an awful lot of conflict. They've just done what they wanted to. They've never listened to anyone, Government or otherwise.
- Carol : A change I've noticed in the last six years or so is that...you know the little lorries that go around for street-sweeping ? It used to be two little men in this lorry, now you get about six or eight of them....
- Dimitrio : That's where they get the slogan 'Improving Services, Creating Jobs' !
- Alice : *Creating Jobs*, yes! We know that - they're excellent at creating jobs !
- Carol : Do you think the holes in the road have increased ?....this is the Edinburgh pastime.....
- Tim : Definitely. The DLO (Direct Labour Organisation) vans are all over the place. They're not content until they're digging a road up somewhere..... But I did hear, and I don't know how true it is, that this is a deliberate policy by the Council in fact to waste budget money so that they don't get capped.
- Alice : Well I think they're digging themselves a grave... I hope they get capped. Because somebody's going to have to say to them "stop !" and if the public can't do it, surely to goodness the Government has to do it.
- Bruce : The amount of interest paid on the housing account is fantastic....they've borrowed millions of pounds...and at the moment there's about £2.5 million in rent arrears which haven't been paid. They don't seem to pushing that one either. They just seem to be hell-bent on getting this town into a financial mess...one way or another....
- Alice : Well they'll just have to do what industry did and bring in efficiency experts. That's what's wrong with local government and central government as well : they don't do their

housekeeping properly. If a housewife ran her accounts the way that some of the government places do they'd be out on the streets in no time !

(Extract from Edinburgh group discussion, Group I)

Over-spending, over-staffing and debt accumulation through uncollected rents, in addition to other references elsewhere to waste and an over-extended level of public subsidy to recreational services (which only a section of the public was considered to benefit from) coincided with the central criticisms in the 1992 Conservative manifesto. One participant uses the familiar Thatcher housekeeper metaphor to confirm her opinions. Interestingly, references to Labour's political spending and the broader subject of partisan spending priorities were not raised in this group (other than in an unspecified reference to "wild schemes"). On the other hand these were among the issues discussed by Group II, which included Labour supporters :

- Ross : ... I think the Council must accept part responsibility (for the level of taxation) because the Council in Edinburgh has always had the reputation, certainly under Labour control before the poll tax came in, of being...of spending their money quite willingly..our Council has been elected by the people of this city and they should run the city to the best of their ability. But I don't know if they're doing that....I think the opinion of most people in the city is that the Council are quite willing to spend their money, our money, on a few silly things.
- Gillian : The Nelson Mandela painting cost them an arm and a leg... I think the Labour Council is just a shower of wasters. They just spend for all the wrong things...they are renowned for overspending and the Government have probably cut back the money they give to the Council to stop them from spending as much.
- Caroline : I think it is too easy to say that it is the Council's fault really....I think there is a good element of 'if they are going to make it hard for us, we are going to make it hard for them'...having said that, a Council does waste a lot of money. I mean these community newspapers, I guess they are a way of keeping people in work but they do just go in people's buckets. And you have got things like Women's Groups and there is an awful lot of...I used to be heavily involved in NALGO and they got awful hung-up in certain things like certain minority rights....there is no way I think they could not fund these things. And a lot of people regard that as money-wasting.

Later in this group's discussion, the prospect of an alternative (Conservative) administration was considered :

- Caroline : They (the Conservatives) are as much money wasters as any Labour Council ! I mean the Tories wasted money and spent it on building monstrosities.
- Cecilia : The whole point though is that no matter who is there they are still going to waste money on the silly things they do....they are just going to keep blaming somebody else. And it just goes on and on.

Jean : We had a Tory government in this city for years and years and years. We never saw any benefits from it. The ordinary people didn't. Those with money did. It is the same I suppose in every city. Money goes to money. Ordinary people aren't considered.

(Extracts from Edinburgh group discussion, Group II)

Group II was not particularly enthusiastic about the Council, offering qualified criticism while being opposed to the return of a Conservative administration. The mood in this group was close to one of disaffection with political parties. It is difficult to judge what a representative public evaluation of the Council's political expenditure would be since this was not asked about directly at the questionnaire stage or during the group discussions. However it seems likely that these costs are not considered as a high priority by the public or by Labour supporters. That message came from the Stirling group's discussion as well. Labour's decision to continue with controversial projects but with a lower profile was thus a strategic one aimed at blunting the Conservative attack and denying the local media information which could be used against the Council.

### 3.3.4 Conclusions on Edinburgh

This discussion has identified a 'conflictual' environment for local government politics in Edinburgh, based on strong inter-party competition. Of qualitative difference from other authorities is the importance of the city for Scottish Conservatives and their apparent influence with the Scottish Office in recent years. As in Stirling, an analysis of the behaviour of local political elites in recent history provides an insight into the various stages of the dispute with central government, from the 'brinkmanship' strategy of 1985 to the 'new realism' of the later administrations. With the election of the first minority Labour council in 1992 (retaining power through a deal with the SNP), the course of local politics in the near future is unclear. For the purpose of this thesis however, it is the reaction of the public to the high-profile poll tax experience which is of most interest. In particular, did the public in Edinburgh divide in their views along the lines of their political elites and did they draw mainly upon local or national references in judging the poll tax ?

### 3.4 Inverclyde : Reluctant compliance on Clydeside

Of the three authorities studied here which were controlled by the Labour Party, Inverclyde District is probably the most representative of Scottish Labour politics. Stirling and Edinburgh are of interest precisely because of their exceptional characteristics : Inverclyde is important for what it demonstrates about a broad group of urban Scottish councils. In this respect the relative *lack* of conflict between the District authority and national Conservative governments over issues of local taxation and spending is relevant. Inverclyde might be represented as a 'reluctant complier' with central government legislation. The nature of the Council's Labourist approach to local government will be considered through extracts from an interview with a councillor who was leader of the



controlling Labour Group at the time of the fieldwork. Nevertheless, Inverclyde also has distinctive features which were influential in choosing the area for study. One measure of its distinctiveness concerns the nature of local politics. The District is unique in urban Scotland and one of only a handful in Britain where politics is effectively a contest between Labour and the Liberals. The Conservative Party has traditionally been extremely weak in Inverclyde. Moreover a divergence between local and national electoral behaviour has strengthened in recent years. A more intangible characteristic is how this central contest is expressed. Although local electoral competition is strong, the issues around which it is based - as well as the priorities which the public appear to hold - tend to focus outwards towards opposition to central government more than upon localised differences.

There appears to be a sense of place in Inverclyde which is more shared than it is contested and which makes reference to the area's industrial fortunes. The shipbuilding towns of Greenock and Port Glasgow experienced a long-term decline in their employment bases affecting far more than those employed in the maritime industries and their families. Recent history and contemporary experiences have influenced a local civil society which is strongly critical of central government and other bodies perceived to have failed or ignored the District. This section follows the structure of the other District profiles by introducing some of the key socio-economic and political characteristics of the area. Following this, a preliminary interpretation of the local context is provided by a District councillor and participants in the Inverclyde group discussion.

#### 3.4.1 Locating Inverclyde District

Inverclyde is located on lower Clydeside at what is known locally as the "Tail of the Bank". Its estimated population (1989) of over 90,000 inhabitants are resident in the three largest towns of Greenock, Port Glasgow and Gourock which form a continuous settlement extending along the southern banks of the River Clyde in a relatively narrow zone (Figure 3.6). The District is predominantly working class, although Lever (1986) notes the differences between the semi-skilled and unskilled communities of Port Glasgow / east Greenock, the skilled working classes of other parts of Greenock (with its transport and service industries) and the existence of middle class communities concentrated in Greenock's West End, much of Gourock and the smaller settlements of Wemyss Bay and Inverkip in the south-west coastal areas. The outlying small residential town of Kilmacolm represents a middle class enclave in the upper eastern rural hinterland and appears to have been included as an administrative convenience considering that its functional links with neighbouring Renfrew District are at least as strong as with Inverclyde's towns.

The local economy has traditionally been dominated by shipbuilding, shipping and marine engineering. Associated activities (in sugar refining, canvas manufacturing and rope works for example) emphasised the degree of integration with the port functions of both Greenock and Port Glasgow and the degree of dependence. The local labour market has shown a high level of self-containment (the Inverclyde Travel To Work Area being 25 - 35

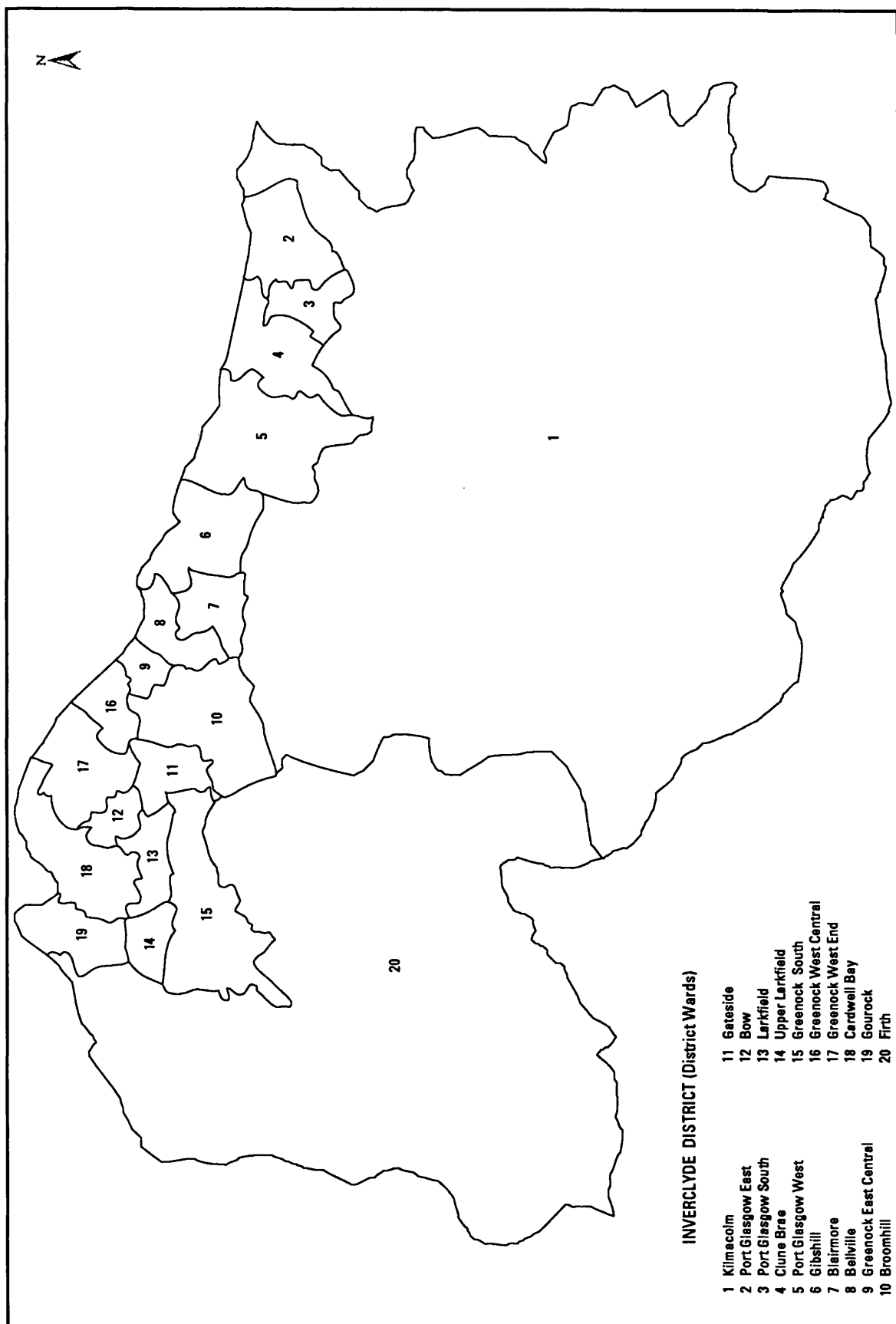


Figure 3.6

Map of wards in Inverclyde District.

miles from Glasgow to the east), but the local economic base itself has experienced radical changes since the mid 1970s. Between the early 1950s and 1976, Inverclyde's economy supported a relatively stable number of jobs. Between 1976 and 1981 however, and then until Lever's analysis in 1986, a dramatic one-third reduction in employment occurred (a net loss of 12,000 jobs). Within this aggregate figure, shipbuilding declined from its early 1960s strength when it accounted for 30% of jobs in the District to less than 10% by 1984 (Lever 1986). As most of the shipyards contracted and closed, the failure to secure a future for the large Scott Lithgow yard in the late 1980s was widely considered as the death of shipbuilding in the towns. One yard remained by 1992 (Ferguson's of Port Glasgow) employing only a fraction of the workforce in yards which had closed and specialising in the delivery of smaller orders (car ferries for inter-island routes most recently). Despite the advantages of these ports over the upper Clyde yards in Glasgow and Clydebanks in terms of access to the Firth of Clyde, deeper water and more modern facilities, the District was unable to compensate for its losses in the market for larger ships by concentrating on oil rig production for the North Sea.

Lever (1986) considers the transition in the local economy "from ships to chips" as the relative importance of the electronics industry established in the 1950s became more apparent. Greenock is one of the major Scottish sites for IBM and National Semiconductor branches as well as a number of smaller related plants. By the mid 1980s, high-technology industries employed close to 6,000 people. Although the long-term development of an alternative economic focus has been vitally important for the District, it cannot by itself aim to compensate for the scale of employment decline. Given the trends towards capitalisation in high-technology industries, with growth in employment among managerial and research scientist posts and a reversal in the expansion of assembly production jobs, these industries may be unable to offer the appropriate solution to meet the demands of unemployed working class members of the local population. In particular the hope that electronics would offer new possibilities for school-leaver training to replace the traditional orientation towards shipbuilding apprenticeships is not being fulfilled (Danson and Lloyd 1992). The restructuring of the manufacturing base has affected Inverclyde profoundly : the scale of contraction has only partially been offset by the 'new manufacturing' activities which often employ people from outside the District. Inverclyde is also disadvantaged by its geographical location and the perception that it is further from Glasgow than is actually the case. In that respect it holds few of the advantages which Clydebanks or the shipbuilding areas of Glasgow notionally possess. It is the economic decline of the District with its implications for future generations, alternative forms of investment and its demographic structure (the rate of out-migration being among the highest in Strathclyde) which informs the ways in which local people make sense of events and their decision-making.

In some respects Inverclyde has remained less affected by significant changes in the British labour and housing markets during the 1980s than many areas. The District's labour force is still mainly composed of low-income socio-economic groups and the

polarisation between the western areas of the District and most of Greenock and Port Glasgow has persisted. (On a more localised scale, Inverclyde was more strongly polarised by the end of the 1980s than at the start of the decade). Not surprisingly Inverclyde ranks highly among Strathclyde Region's nineteen Districts on unemployment rates. Excluding Glasgow, Greenock (ranked 2nd) and Port Glasgow (ranked 6th) had among the highest rates in the region at this community area level. Below this at the Electoral Division scale, Carlsdyke in eastern Greenock recorded a 25% male unemployment rate in mid 1990. The figures for one ward in this Division (Gibshill), particularly in terms of long-term and young adult unemployment, would be still more astonishing had they been available.

A number of economic initiatives have been introduced since the mid 1980s, either targeting Inverclyde or including it as part of a broader approach, with the aim of tackling some of the problems identified here. Four elements are identifiable : (I) The former Scottish Development Agency (SDA) and Strathclyde Regional Council established the Inverclyde Initiative in 1985 in an effort to address the local skills gap, support new business formation and develop an appropriate training infrastructure. Private sector involvement was critical in the provision of new training facilities (Danson and Lloyd 1992). (II) As a response to the closure of Scott Lithgow's which underlined the long-term decline of the economy, the Inverclyde Enterprise Zone was designated in 1989. It acquired substantial areas of land on the former shipyard sites but appears to have been less successful as yet in attracting either new employment or relocated firms to the zone than Clydebank or Dundee for example. (III) Emerging from the creation of Scottish Enterprise as the replacement for the SDA, a series of Local Enterprise Companies (LECs) was established in 1990 including Renfrewshire Enterprise (comprising Inverclyde as well as Renfrew and Eastwood Districts). By early 1993 it was difficult to judge the effect of the new LEC on Inverclyde, although the District Council was keen to stress the dangers of over-concentrating the new investment expected from the expansion of Glasgow Airport in neighbouring Renfrew District and to point to the advantages of the existing programmes for local economic development. (IV) Lastly and most controversial has been the RENAVAL programme for declining shipbuilding regions established under the European Community's Regional Development Fund. As with similar three year programmes, the EC funds up to 50% of project costs although in the UK the responsibility to raise the remaining 'matching funds' is that of eligible local authorities not central government. A high-profile confrontation between coalfield authorities eligible for funding under the RECHAR programme for ex-coal mining areas lasted for two years (until February 1992), highlighting the public expenditure accounting procedures which compromise the additionality principle underpinning EC projects.

Together Inverclyde, Clydebank and Glasgow were eligible for up to £15 million of RENAVAL funding. Inverclyde has been unable to draw on its first two years of project funding because of the difficulties in raising sufficient matching funds without borrowing or reallocating existing budgets. 1993 was the final year of the RENAVAL : negotiations

were ongoing between the District and the Scottish Office in an attempt to begin the infrastructure renovation, investment in retraining and environmental improvements accepted by the EC. It would be inaccurate to argue that Inverclyde has been overlooked in terms of recent economic initiatives. What is also difficult to avoid however is the inadequacy of even these initiatives considered together given the nature of Inverclyde's problems. Until their benefits can be measured in a tangible way which is meaningful to local people - in terms of job creation - it is likely that the scepticism voiced by members of the group discussion in Greenock will persist.

The District's housing stock in 1989 showed the council rented sector as the largest tenure (48% of households), a significant decline from the figure close to two-thirds of properties at the 1981 Census. This reflects the impact of the Right to Buy legislation only to a limited extent. Although sales were generally low, they were spatially uneven being concentrated in the neighbourhoods of higher quality council housing in south-west Greenock and Gourock. In the Inverclyde West Division for example where council housing represented less than 20% of the stock, sales were highest. Conversely fewer than 5% of tenants in Cartdyke (with 80% council housing in 1981) had bought their houses by the end of the decade. The transition towards a more balanced tenure structure instead reflects the expansion of the Scottish Special Housing Association's (SSHA) stock and the much higher rate of sales in this semi-public sector. New private house-building explains the remainder of the growth in owner-occupation. The District contains extremely wide differences in the quality and cost of housing. Port Glasgow's large tenement stock was originally privately-rented and is now mainly council-rented; high-rise flats are as common in Greenock as anywhere in Scotland outside the four cities; much of eastern Greenock's council housing is not adequately wind and water proof and along with Woodhall (on the eastern fringe of Inverclyde) shares many of the socio-economic problems associated with Glasgow's 'peripheral estates'; and a mixture of attractive tenement flats, bungalows and detached houses in spacious surroundings characterise the desirable neighbourhoods of the West End in Greenock and parts of Gourock. Despite these intra-District variations, it is difficult to ignore the persistence of Greenock and Port Glasgow's economic disadvantage. The physical and social fabric of the towns show classic symptoms of long-term disinvestment. As measured by the number of Social Security claimants, these are among the poorest towns in Britain.

### 3.4.2 Political traditions

Inverclyde District is composed of twenty wards (Figure 3.6), all but four forming the Greenock and Port Glasgow parliamentary constituency. (The Renfrew West and Inverclyde seat, created in 1983, included the remaining western fringe and Kilmacolm to produce one of the more bizarre outcomes of the Boundaries Commission Review). The Almanac of British Politics described the Greenock seat in these terms :

"There have been very few Labour - Liberal marginal constituencies in Britain in recent years. Most good Liberal prospects have been Conservative seats....But one exception to this pattern is to be found in Strathclyde, at Greenock. Here....the Conservatives are so weak they did not put up a candidate in the 1970 General Election - the only place where this has happened in Britain for many years.....Both in municipal and parliamentary politics, the Liberals offer the strongest opposition to Labour...."

(Waller 1987, p.539)

In fact the Liberals represented the constituency at Westminster as Labour politics were being established and more recently (between 1977 and 1980) Inverclyde was one of a small group of urban councils controlled by the party. Only five of the twenty wards could be described as the marginal areas judging by recent local election trends. With the exception of Kilmacolm (a rare Conservative / Liberal marginal until the Liberal vote halved in 1992), the other seats are safely held by Labour (with nine) and the Liberals (with five). On one hand the spatial pattern of local voting conforms to expectations : Labour's areas of strength are generally dominated by working class communities and council housing whereas the Liberals strongholds are mainly in the lower density residential areas in the west of the District. (These include some of the party's largest ward majorities in Scotland). In 1992 however the Liberals won four Greenock seats where council housing is either the majority or the largest tenure. Gateside is a safe Liberal seat with close to 60% of its housing stock run by the District Council (1989) and an average rate of sales to tenants. Its small SSHA stock did show a higher level of sales; Broomhill is even more 'typically Labour' in its socio-economic class and tenure characteristics yet has swung towards the Liberals (who gained the seat from Labour in 1992). It is difficult to explain how the Liberals consistently win a number of seats which conventional analyses (and Districts other than Inverclyde) would not have credited them with. Their ability to secure working class votes historically (as well as in their middle class support bases) suggests more than a local protest effect against Labour, even if disaffection with the Labour Government in 1977 was certainly important in that party's local election losses.

While the Liberals win in Gateside, Labour holds Larkfield which is similar in social and housing terms. The hint that tenure diversification provides opportunities for the Liberal Democrats to build a base in Labour-supporting areas (particularly through the presence of SSHA properties) is not supported in Upper Larkfield (a safe Labour seat with less than 30% council housing but a 60% SSHA presence) or in the Clune Brae ward in Port Glasgow. In the last example sales to SSHA tenants grew rapidly to more than half by 1989, but the Liberals lost the seat to Labour in 1992. To complicate the analysis further, Greenock West Central has recently been safe Labour territory despite being one of the handful of areas in Inverclyde with more owner-occupiers than council tenants. Its mainly lower-cost tenement properties point to the diversity in the owner-occupied sector which becomes evident in later chapters. The Liberals then remain the closest challenger to Labour in Inverclyde, their support base being broader than expected. In a good year the party is probably capable of approaching the ten seats which might give it control of the

council, although 1992 was a relatively bad year for Labour and the Liberals finished with eight seats. The party's strength is partly based on its historical presence, its image as an anti-Conservative party and its continued local presence in the shape of a number of well-known councillors. Thus it has been able to attract its core constituency, disaffected Labour voters (who might switch instead to the SNP in Scotland's New Towns for example) and the Conservative-inclined who judge a Conservative vote as ineffective. The role of the widely-read Greenock Telegraph in Inverclyde's politics is disputed : one Labour councillor pointed to its strong pro-Liberal stance as being influential in the past but confirmed that the change of ownership in the late 1980s had resulted in a more Conservative (and inappropriate) approach to local news. It must certainly be one of the few local newspapers in urban Scotland where reports of well-supported Liberal Democrat social events can be read about.

Figure 3.7 shows the local election results in Inverclyde across the decade until 1992. Labour won more votes in each of these contests although only once winning an outright majority of votes cast. On that occasion Liberal support slumped to under 20% and the party lost a majority in excess of 1,000 in the Inverclyde West Division to Labour (gaining one of the safest Liberal Regional seats in Scotland by just one vote). In four of these elections, Labour's lead was 10% or less. As is argued in Section 3.5 for Eastwood, District and Regional elections tend to offer differential cues to groups of partisans. Concentrating on the more local level (in which the Liberals appear better able to target campaigning resources), Liberal support was above 35% on all three occasions although it declined gradually from the peak performance in 1984. Across these elections, Labour's share of the local vote declined by 12% while the SNP, with no history of electoral success in the District, appeared to benefit from both parties. As noted by Waller (1987) the Conservative performance has been consistently weak. The party put up candidates in only three wards in 1988 and seven in 1992. Although the broad Labour versus Liberal features of Inverclyde have persisted at the local level, a striking difference with national electoral behaviour emerged in the 1980s. Waller's analysis of the 1983 General Election showed the Greenock and Port Glasgow constituency as a Labour marginal, the Liberals reducing the winning margin to under 5,000 votes on the strength of the new Alliance challenge. In other words the Liberals won a higher than expected proportion of working class voters' support when the government of the country was being decided. Across Britain the Liberals could point to few seats where they won such a high share of the vote in notionally Labour territory (Rochdale in Lancashire, Mossley Hill in Liverpool and the exceptional case of Southwark and Bermondsey in London are probably the most notable examples). By the 1987 General Election however, Greenock and Port Glasgow returned a 20,000 Labour majority on the largest increase in party support in the UK (+18%) : by 1992 the Liberals finished fourth in the seat behind even the Conservatives, having fallen from 36% to 11% in the space of nine years. Given the party's local election performance one month later (Figure 3.7), the conclusion must be that a large number of voters have returned to Labour in national elections but prefer the Liberals on local issues. Nevertheless, Waller's post-1992 analysis will need to consider how this constituency has

become more typical than exceptional in Strathclyde on this measure of behaviour at least.

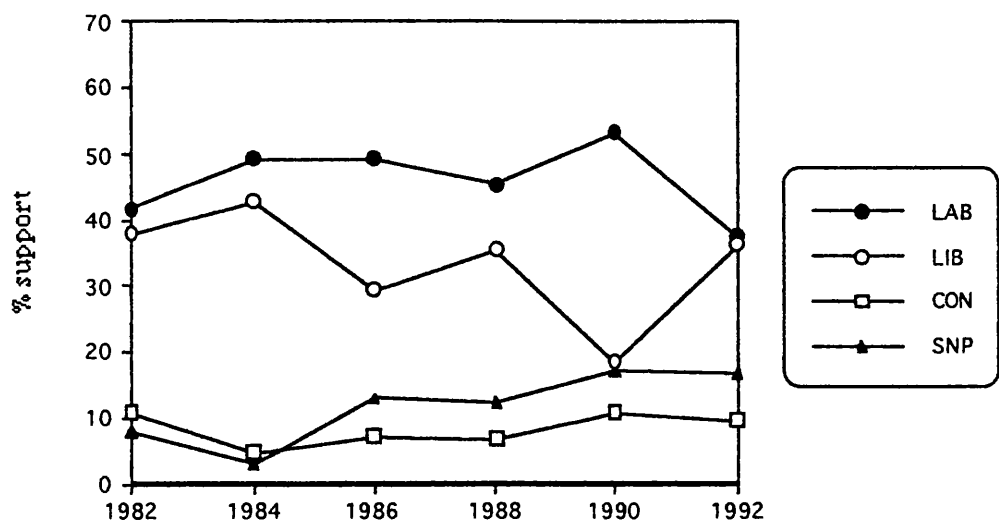


Figure 3.7 Inverclyde : Local election results, 1982 - 1992



### 3.4.3 The 'cautious' authority

Labour politics in Scotland reflect local historical differences in many areas as much as they are characterised by any distinctive Scottish element. In Stirling and Edinburgh, Labour's approach to local government in the first half of the 1980s cannot be understood without reference to the strength of the Conservative challenge and as a response to their opponents' policies when they were in control of those councils. Inverclyde is unusual in that it shows elements of the safe Labour authorities in much of Strathclyde (in its strategies of avoiding confrontation with central government) as well as being influenced by a strong Liberal opposition. The result is not quite what would be expected on 'Red Clydeside' according to one councillor who was interviewed (although Savage 1989 provides an insightful interpretation of the Labour Party's role in the local state and notes the differences between its objectives and those of its historical constituency in Clydeside). As suggested previously, Inverclyde District has rarely chosen the shadow boxing approach to central government evident elsewhere. Under domestic rating it consistently set one of the lowest District elements in Strathclyde and was not subject to the spending penalties experienced by authorities such as Renfrew and Dumbarton (considered similar in many ways). The Labour Group leader explained the Council's approach to local government in response to questions about taxing and spending policies:

"If we're talking about confrontation as far as the rates or the poll tax is concerned, we as an authority took the view that....to go against democratic decisions of government can lead to...a path rightly or wrongly where anarchy takes over... It probably has something to do with the set-up of politics in this area. You find that decisions have to be taken by giving full thought to everything you're doing. We have had a very strong Liberal press down here (The Greenock Telegraph)..... I think Inverclyde has been one of the most *responsible* authorities. People might say "You're a bit *cautious*" but I don't believe we are cautious at all : I think we play the game the way it should be played and that is to ensure you're getting the best for your people.... We have very good control of finance. I think we try to ensure value for money, moreso since the demise of government grants as far as housing is concerned. Whether we like it or not....any money we get is purely from rents, so that we have to sit and carefully count the pennies because there is a limit to what you can impose on people."

(Extract from interview with Labour Group leader, Inverclyde District Council. Emphasis in original)

This type of thinking was identified towards the late 1980s and certainly by the 1992 local elections in Stirling and Edinburgh, although it was presented through more clearly oppositional language. Inverclyde's strategy as represented by the Council's leader appears to be one of reluctant compliance with central government policy. The constitutional-style challenges posed by the two other authorities already considered (specifically the claim of right for the local mandate) have largely been avoided in Inverclyde. As judged by local group discussion participants, the council's approach met with approval or at least it did not appear to divide people in response to controversial policies. On the specific issue of local tax levels one member, who was not a Labour supporter and was the most sympathetic in the group towards the concept of the poll tax,

commented :

"I thought District-wise we weren't too bad. It was actually the Region that was very high and brought our level up....On the table with other Districts I think we are about the middle." (Fiona, Inverclyde Group).

The question about conflict between the District Council and central government raised in the other groups was posed in Inverclyde :

Stuart : No, I wouldn't say there has been a lot of conflict because national government totally ignores the problems of Scotland to begin with, and Inverclyde in particular. Although the local authorities make a lot of noises the Government has given this area very little...there is no conflict because the Government just don't respond.

Fiona : Our council have never been capped or misbehaved in any way.

Stuart : Now this has been a Labour council for a while and they have always towed the line as far as their minimum requirements and the national government are concerned.

(Extract from Inverclyde Group)

It is significant that Stuart (quoted in the above extract) was the only participant who identified with the Conservative Party at the questionnaire stage. Despite some reservations about the Council's spending on street cleansing, his view of the council was influenced more by his view of Inverclyde as a place than his political beliefs. The District Council was seen by a number of group members in the role of area representative.

What emerged from both qualitative sources of information about Inverclyde was the degree of common concern for the area's future prospects, extending beyond the much more politically-defined concerns discussed in Edinburgh or Stirling. To argue that the decline of shipbuilding affected local communities and not only the local families directly affected is not to romanticise Inverclyde's sense of place as defined by its industrial past, but to recognise the contextual significance of these activities for the area's identity (and not least its view of the future). Thus Inverclyde's political debate is more accurately characterised as outward-focused than rooted in local differences. It tends to concentrate on the failure of central government to compensate the District for heavy losses in traditional industries and the widespread belief that Inverclyde has been forgotten by the Scottish Office. Such criticism is generally shared by political opponents and was reinforced by the protracted dispute over the RENAVAL programme more recently. One expression of all of these factors is the sense of pessimism which was either articulated or hinted at during the research. In concluding the interview, the Council leader attempted to end on a more positive note than some local people could provide : "We're hoping for good things in Inverclyde." His comment was followed by an evaluation of the past : "Let's face it, things can't get any bloody worse".

### 3.5 Eastwood : 'Comfortable Britain' neighbouring Glasgow

"Eastwood is a very attractive community with a different *identity* from the rest of Glasgow"  
(Malcolm Rifkind, Former Secretary of State for Scotland, 1990. Emphasis added).

Eastwood District is distinctive from the three other authorities introduced in this chapter on the strength of almost every local characteristic. In terms of its size (smaller than the average Scottish District), its location (suburban to the city of Glasgow, although attached to it in physical and functional terms), its 'purpose' (predominantly residential) and in the nature of its politics, Eastwood's position is unusual. This section introduces the central characteristics of the District before considering the political discourses emerging in its recent history. This demonstrates that, more than for the other authorities, Eastwood's politics focuses upon the external rather than the internal. Political contests have not been absent but they have been constructed largely around perceived threats from beyond the District's boundaries and mediated through the sense of place (the sense of place identity to refer to the introductory quote) which is widely shared rather than internally contested. Despite the lack of a central focus (a main District town for example), 'Eastwood' as a place has strong meaning for its residents and from the perspective of neighbouring Glasgow. An explanation for this paradox is developed. The emphasis in this section then is different from elsewhere in the chapter : the role of Eastwood's identity is argued to have been more significant for local politics than the role of the District Council. In common with the other sections however, group discussion evidence and extracts from interviews with local councillors are drawn upon, in this case to explain the nature of Eastwood as a place.

#### 3.5.1 Locating Eastwood District

Although the boundary between Glasgow and Eastwood Districts is administrative rather than physically-defined and Eastwood is in many senses part of Greater Glasgow, the smaller District's self-definition would emphasise its dissimilarity from the city. Eastwood is located to the south of Glasgow, composed of a number of residential communities and few commercial / industrial functions (other than the shopping, leisure and recreational facilities which emphasise the residential rather than an economic purpose further). Giffnock and Thornliebank neighbour with Glasgow in the north of the District, Newton Mearns and its associated neighbourhoods are located further south and smaller settlements including the Conservation Village of Eaglesham lie towards the extensive rural fringes of Eastwood separate from the other commuting areas (Figure 3.8).

The most striking feature of the District's population trends is its clear net growth. The 1991 Census estimate of 60,000 inhabitants represented a 12% increase on 1981 (a 15% increase in the number of households was also recorded). Relative to the changes in Strathclyde Region as a whole, Eastwood's population expansion was outstanding, composed of both a natural increase (Eastwood being the only District in Strathclyde to

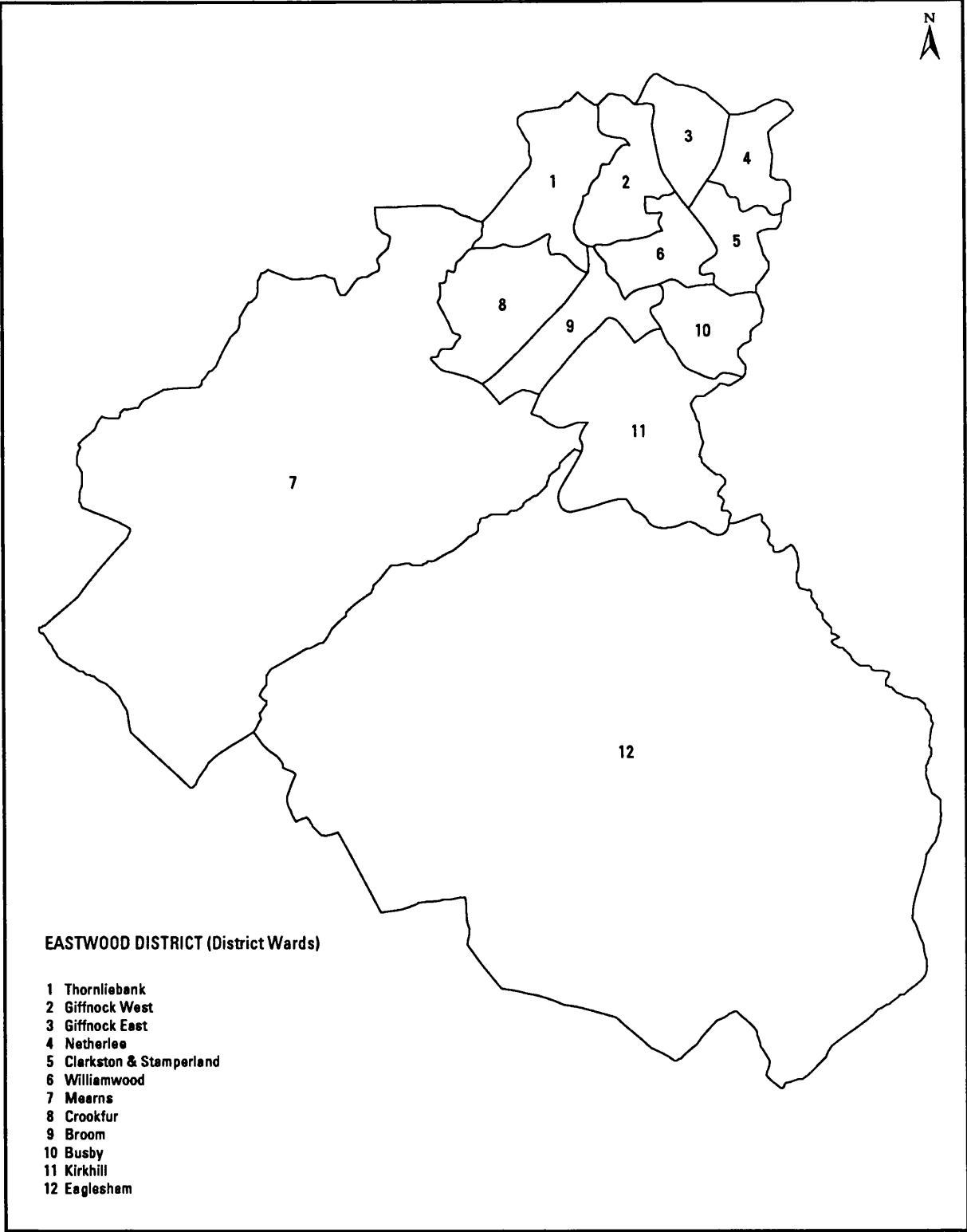


Figure 3.8

Map of wards in Eastwood District.

expect net growth among 0-15 year olds during the 1990s) and high rates of in-migration based on the rapid increase in private housebuilding in the mid-1980s. Estimates for population change during the 1990s vary considerably, GRO (Scotland) predicting a further 10% growth on the strength of 1987 figures against a much smaller 2% increase based on the revised estimates of the Regional Council : what is clear is that Eastwood's demographic trends will continue to run counter to the Regional pattern and that the demand to live in the District will be maintained. As noted by the District Council, the rate of housebuilding slowed by the end of the decade and will be a key feature in determining future population trends. As new construction moved further south in the District, pressures on Green Belt land increased. It is here that the classic political disputes of the suburban authority are likely to emerge rather than at the city - suburbs boundary (which instead has fiscal significance, as discussed later).

In terms of its socio-economic characteristics, Eastwood's dissimilarity from Glasgow, Strathclyde and Scotland is marked. The District contains some of the highest concentrations of professional and managerial groups in Scotland, suggesting that Eastwood is closer to the professional and service class suburbs of southern Britain. The local housing tenure balance is strongly biased towards owner-occupation (89% of households in 1989), with only 8% of households in the council rented sector, a striking divergence from the regional pattern of a majority of council tenants. Moreover Eastwood's owner-occupied housing is much less differentiated than would be representative of Scotland or Britain, including a very high proportion of more expensive properties. Despite a relatively high rate of council house sales, the existing tenure balance is long-established. As considered in Chapter Four, domestic rateable values were consistently high throughout the District. Although the differences which do exist within Eastwood should not be overlooked (the relative concentration of council housing in Thornliebank; the concentration of extremely high ratable values in the Broom ward contributing to an intra-District ratio of 2:1 in average ward rateable values, see Chapter Four), the degree of relative homogeneity is remarkable. Eastwood appears to be 'southern Britain' and 'comfortable Britain' in 'the North'.

It is unsurprising that the District's political behaviour has been closer to that of 'the South' as well. Eastwood is the only post-reform Scottish local authority, other than Berwickshire, to consistently elect majority Conservative administrations, continuing the traditional behaviour established in the former East Renfrewshire county authority. Across the decade of elections presented in Figure 3.9, the Conservative Party was clearly the largest in terms of votes and seats although both the Liberals and Labour gained their first seats on the District Council in 1988 (the composition then and in 1992 being 8 Conservatives, 2 Independents, 1 Liberal, 1 Labour). The strongest challenge to Conservative dominance occurred in the 1986 Regional election when the Conservative share of the vote fell by almost 20% on 1982 and the Alliance appeared to benefit from disaffection following the strength of the rates revaluation protest the previous year. However it is the centre party (as the Alliance, the SLD and then the Liberal Democrats)

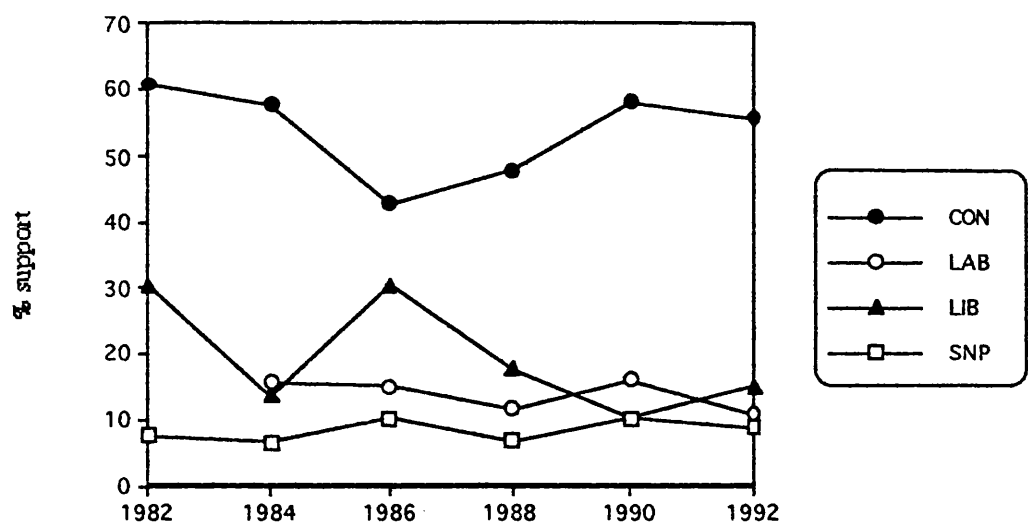


Figure 3.9 Eastwood : Local election results 1982 - 1992

whose electoral support showed most variation over this period. From polling 30% on two occasions, the Liberals won just 10% support in 1990 (falling to fourth place). This resulted in a dramatic 18% swing to the Conservatives in the election widely considered as the major test of 'the poll tax effect' (see Chapter Seven). Comparisons over time are made difficult by the unevenness of party competition. The 30% support for the Alliance in 1982 probably reflected the absence of Labour candidates while the same level of support four years later was secured from four-party competition. As argued for Inverclyde, the comparison of District with regional election results is also questionable since there may be differential levels of turnout between supporters of different parties reflecting the prospects for electoral change and political influence at different tiers. Conservative voters are often assured of representation on the District Council, but their Regional Councillors from Eastwood form part of a small group on Labour-dominated Strathclyde Region. What is clear however from Figure 3.9 is the continued strength of the Conservatives in local politics and the reassertion of their dominance by the 1990s following the hint of a relative and temporary under-performance in the mid-1980s. Although the Parliamentary constituency of Eastwood is wider than the District (also including five wards in Barrhead and Neilston in Renfrew District which tend to reduce Conservative strength), the 1992 General Election result confirmed the decline of the Liberal challenge. An increased Conservative majority was recorded on a pro-Tory swing of 9%, out of line with the national trend. Eastwood's politics are unique in the Scottish context based on effectively unchallenged Conservative dominance at each level of representation.

These characteristics together give the impression of a political territory which is 'out of place'. Its shared experiences in the labour and housing markets imply that Eastwood's interests in protecting house prices, maintaining the desirability of the District as well as its exclusiveness and above all in asserting its independence from Glasgow are *less contested from within the District* than in other areas. In spite of the difficulty of obtaining accurate and recent data at the District level, Eastwood's 'lifeworlds' are more privatised and individualised than would be typical of Scotland. Glasgow's private sector schools receive a large proportion of their pupils from Eastwood households (and Bearsden & Milngavie District to the north of the city, with which some parallels can be established). It is also significant that the private health company BUPA had one listing in the 1992 Greater Glasgow telephone directories, for an address in Giffnock. In other words many Eastwood households have taken advantage of tax reforms and responded to the central political messages of the Thatcher Governments. It is the political distinctiveness of the District which defines its place identity. In turn its identity is *constituted as much by what it is not (Eastwood is not Glasgow) as what it is*. This subtlety and the means by which it came to underlie Eastwood's most important local political concern is discussed in the next section.

### 3.5.2 The influence of the local authorities

Eastwood District Council could probably be categorised as an 'enthusiastic complier' with central government policies since the election of Mrs. Thatcher in 1979, to borrow the language used in the earlier sections. It was keen to endorse the Right to Buy legislation and the District succeeded in selling a high proportion of its small council housing stock to tenants. It has also supported the principle of compulsory competitive tendering for local authority services without necessarily adding political pressure to encourage outside tenders to replace 'in-house' service provision. Despite its position as 'the flagship of Scottish Conservatism' according to one of the local councillors, Eastwood has largely failed to pursue the more ideological approach which characterises the 'new suburban right' Conservative councils of southern England. Unlike a number of those authorities, Eastwood avoided a policy of increasing council house rents to reduce the burden on the rates account and presumably to encourage tenants to buy their houses at a cost which was not much more than their rent payments. Both of the councillors interviewed for this research emphasised the District's record in setting the lowest council house rents in Strathclyde. Although this reflects the small stock and lower maintenance costs than found elsewhere, it does also suggest that Eastwood has not chosen the ideological path of their colleagues in the so-called 'contracting authorities'. (An interview with Labour's Group Leader in Stirling by coincidence established his belief that the small number of Scottish Conservative councils differed in their approach to housing in particular from many English Conservative authorities). In contrast, the other area of long-term Conservative control (Berwickshire) announced in early 1993 its plans to sell all of its council housing stock.

Eastwood Conservative politics have assumed a less radical nature compared with either Stirling or Edinburgh. The policies of the District Council were not seriously challenged by local opposition groups, resulting in the general absence of confrontational politics. As part of Strathclyde Region and experiencing the alternative policies pursued by its controlling Labour Group, Eastwood District has often complained that its voice is not heard. In the 1990 Regional election campaign for example, the Conservative candidate for Eastwood North wrote :

"Eastwood is regarded by the controlling Labour Group in Strathclyde as an affluent area. Money for the maintenance of essential services at a satisfactory level is drained from areas such as Eastwood to be ploughed into their areas of priority treatment. In the meantime the Community Charge payers of Eastwood find their area is often given the short end of the stick."

(Eastwood's Blue Print, Conservative election leaflet, 1990)

In the Eastwood group discussion, some dissatisfaction emerged over the provision of services in the District. The lack of pre-fives nursery education facilities was mentioned specifically and also identified in the Conservative campaign as an example of "doctrinaire politics" (being based on targeting resources to "deprived areas"). However the greatest



areas of concern referred to a service which *central government* and not the local authorities had influence over. The threat of ward closures at the nearby Victoria Infirmary was discussed in detail. Although outside Eastwood's boundaries on the south side of Glasgow, it is the closest main hospital considering the contraction of services at the smaller Mearns Kirk Hospital. The problems faced by a local Residents' Association in gaining representation on the Health Board were posed in terms of a gap in democratic procedures.

In fact the spatially redistributive properties of the poll tax reform (Chapter Five) resulted in most of Eastwood's households paying considerably less for the same services than under the rates. The image of money being 'drained' from local tax payers to fund other areas, resulting in a declining standard of service from the Regional Council did not correspond to at least one woman in the Eastwood Group :

"I have four children in the education system being educated by Strathclyde Regional Council.....and I'm paying less in poll tax than I was in rates....I feel that I am getting exceptionally good value out of my poll tax from both the District and the Region's services.....I've got a nice big detached bungalow, four children in school, I make heavy use of the library ....I do feel guilty because I feel I'm getting the services very much on the cheap....You drive through places like Nitshill and Darnley and Castlemilk.....these places have nothing. These children have nothing." (Ella, Eastwood Group).

The places mentioned in this extract are parts of Glasgow close to Eastwood which include a number of Areas of Priority Treatment (APTs) defined by the Regional Council. These opinions were not challenged by the other members of the group. Moreover a relatively high degree of satisfaction with Strathclyde Region emerged from the questionnaire survey analysis of Eastwood respondents (see Chapter Seven) and, by implication, from the dominant view that poll tax bills were reasonable considering the local authority services available (also Chapter Seven). It is possible that the reform of local taxation from the rates changed opinions towards the Region as Eastwood moved from being a high-taxed to a low-taxed District. The conclusion needs to be qualified by the evidence presented in Chapter Eight, where the growth of non-payment across Strathclyde and its associated tax increment (based on budget shortfalls) was interpreted by many in Eastwood as a cost imposed from outside the District. The District Council was not focused upon (since its low local tax element reflected minimal non-payment) but Strathclyde Region was, with the suspicion being that the Council was reluctant to pursue defaulters. Nevertheless it was non-payers as 'people outside Eastwood' who were being blamed, revealing something of the potential for exclusionist politics in the District.

In contrast, the District Council clashed with central government in 1985 over its grant allocation and the increased tax burdens imposed by rates revaluation. This galvanised a local coalition of opponents against the Government which included many Conservative supporters : it often distinguished between Westminster Conservatives and those in Eastwood Park in control of the District Council (Chapter Four). According to one local

councillor, 1985 confirmed that "Eastwood has always had strong influence with the Scottish Office". Its bargaining powers were important in securing temporary rate relief through the local anti-rates campaign. These were strengthened further when local MP Allan Stewart became Local Government Minister for Scotland following Mrs. Thatcher's resignation. How the rates dispute was experienced in Eastwood is discussed in greater detail in the following chapter.

### 5.3.3 "Keep Eastwood out of Glasgow" : the identity of place

Of the four local authorities chosen, Eastwood has the weakest historical-functional role. 'Eastwood' is the least coherent place as viewed from outwith the District : its administrative title is unfamiliar in a way that the city / town titles ('Edinburgh' and 'Stirling') and even 'Inverclyde' are unlikely to be. The paradox is that in spite of the District lacking a central focus, its symbolic value is extremely important. The place identity or ideology associated with Eastwood for many of its residents derives from its shared characteristics and its degree of homogeneity. However it is also constituted by the location of the District and its uniqueness compared to surrounding areas (above all Glasgow). A crucial element of Eastwood's identity then is based on *what it is not*. As is argued in this section, this is reproduced because it is also based on what Eastwood does not want to become.

Whereas the impact of the poll tax played an important role in local politics in the other authorities, a more significant issue in the 1990 and 1992 local election campaigns was the future of Eastwood itself as a separate local authority. The Conservative Party appeared to be successful in establishing local government reform as the most important issue facing the District, even if it was of little direct relevance to the immediate policies of the future Regional Council in 1990. The Conservative campaigns focused upon the comments of a number of Scottish Labour politicians (including the only Labour councillor in Eastwood) who stated either that it would be unrealistic to maintain Eastwood as a separate authority under a reformed single-tier system of local government or that Eastwood should not have been separate from Glasgow originally ("These areas are merely peripheral estates to Glasgow" according to the city council's Labour leader in 1989). Telephone polls conducted by local Conservatives were reported as producing 92% opposition in 1990 and 95% opposed two years later to merging Eastwood with Glasgow. In both campaigns the Conservatives were able to portray themselves as the only party committed to retaining Eastwood as both independent and outside Glasgow since it was not proposing a broader constitutional reform (in which the position of local government relative to a Scottish Parliament would have to be defined). According to one leaflet distributed locally in the run-up to the 1992 General Election :

"There is no more crucial issue this year than the fate of Eastwood District itself. Since 1976, Eastwood District....has become the home to a community who do not think of themselves as part of Glasgow and who have no wish to be forced into any wider alliance.....We stand by Eastwood as an independent and if

necessary multi-purpose authority.....If you want Eastwood then there is only one major party committed to it." (Eastwood Blue Print, local Conservative Party leaflet, Spring 1992).

The "Keep Eastwood out of Glasgow" campaign was identified by both Conservative councillors interviewed as the key local issue and the result of changes in the party's organisation encouraging a greater campaigning role. In one interview the central reasons why Eastwood wanted to avoid becoming part of the city emerged :

Councillor : Labour would be quite happy to get Eastwood into Glasgow.

R : For taxation reasons ?

Councillor : For political reasons....for *obvious* reasons. Glasgow is dominated by Labour - it would become part of a Labour-dominated council.

R : And the resistance to being absorbed, is that based on historical reasons ?

Councillor : People in Eastwood want to stay in Eastwood. They want no truck with Glasgow whatsoever. They moved out of Glasgow to get away from it ! It is very significant that out of all the Districts in Strathclyde, there's only one with an increasing population.....Because of what they can get in Eastwood : low taxation...the excellent senior Secondary School St. Ninians is a magnet for Catholic parents....Eastwood is much smaller than say Glasgow which is another reason why we can give more personal attention.

(Interview with Eastwood Conservative councillor. Emphasis in original).

In this extract the councillor was surprised by the question as to why Glasgow (under Labour control) would want to absorb Eastwood and by further probing about "what people can get in Eastwood". From his perspective, the answers were obvious. It is important however to 'unpack' the elements of Eastwood's autonomy from Glasgow. It is not simply 'Glasgow' which is to be avoided but the political consequences which would be expected to arise from an amalgamation in the material sense. It is at this point that the taxing consequences emerge as significant. A study of the election statements made by the Conservative candidates for the 1992 District campaign underlined why keeping Eastwood apart from the city was important : "I wish to be at the forefront of our campaign to keep Eastwood out of the clutches of socialist Glasgow" wrote one of the candidates interviewed a year earlier for this research; "They mean to destroy Eastwood and merge it with Glasgow....Vital resources would be directed elsewhere" and "...the community would be heavily taxed and the funds diverted" wrote others. Some hint of the importance of taxation issues in the public choice theories discussed in the introductory chapter are evident here. Eastwood opposes Glasgow because it opposes the redistributive policies which would increase the burden on its local taxpayers. If Tiebout-style processes are valid in Britain, they are more likely to be found in places like Eastwood. The boundary between Glasgow and Eastwood became a significant poll tax gradient even if it was less striking than between some of the London Boroughs for example. Nevertheless the emphasis on low taxation and privatism are only elements in the overall set of relations

**LABOUR'S  
SHOCK  
PLAN  
FOR  
EASTWOOD—  
“WE’RE GOING  
TO GET YOU”**

Printed by Hamilton Print Limited, 38 West Prince Street, Glasgow G4 8BP. Telephone: 041 332 9337.  
Published by A. P. McPherson, Eastwood Conservative, 11 Broadlands Street, Paisley PA1 2LS.

**THEY SAID IT . . .**

**JIM FLETCHER** (Labour Councillor, Thornliebank)  
“The Labour Party is in favour of a single tier system of local Government. Under that system it would be unrealistic to keep Eastwood.”

**JOHN MAXTON, MP** (Labour, Fife North)  
“We could get round the problem of such areas as Eastwood . . . by bringing them into the remit of Glasgow District Council where, in my view, they should have been in the first place.”

**PAT LALLY**, (Labour Group Leader, Glasgow District Council)  
“Those areas are morally exceptional entities in Glasgow.”  
(20 9 89, made during Glasgow’s bid to merge Eastwood with the city)

**ONLY THE CONSERVATIVES  
WILL FIGHT TO KEEP  
EASTWOOD OUT OF GLASGOW**

Only the Conservatives are committed to Eastwood. We have seen Glasgow gradually grab power in the Region, it is sifting control away from Paisley to the City. It has to stop. Malcolm Rifkind made plain his commitment to Eastwood “The people of the District want to keep its separate authority and should be allowed to do so. Eastwood is a very attractive community with a different identity from the rest of Glasgow.” Iain Drysdale is committed to this fight.

On May 3rd make sure you vote Conservative and vote to keep Eastwood. As Allan Stewart MP said, “No way is Pat Lally going to have his Empire.”

**ON MAY 3rd VOTE  
DRYSDALE ☒**

**THE SCOTTISH CONSERVATIVES  
THINK AGAIN, WE’RE RIGHT FOR SCOTLAND.**

Printed by Hamilton Print Limited, 38 West Prince Street, Glasgow G4 8BP. Telephone: 041 332 9337.  
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Figure 3.10 Eastwood Conservatives campaign leaflet (Regional Elections 1990).

which lead to Eastwood's identity. In-migration decisions have probably reflected other life cycle considerations, such as the pulling power of a particular school as mentioned by the councillor, and more intangible (though no less significant) evaluations about the District's higher status than the city.

It proved extremely difficult to pursue the question about the District's future relative to Glasgow with the Eastwood group participants. In response to circulating the leaflet shown in Figure 3.10, the members made few comments. Some general discussion occurred about Glasgow's Labour leader at the time "wanting to gobble us up" but another member did not consider the issue to be relevant since Eastwood never was part of Glasgow and because most people in the District commuted to the city on a daily basis anyway.

There are two sides to the campaign against absorption. First is the relationship between Eastwood and Glasgow : the evidence is that people were strongly opposed to being taxed by the city, despite the comments of the last participant. The second issue however refers to the District's prospects as an autonomous authority. There was some recognition among group members that Eastwood might be too small to survive if single-tier local government replaced the existing structure (as the main parties were proposing at the time). Although the view of all members was that smaller authorities are better able to deliver some services in a more responsive manner and that people take more of an interest in their councils if they are 'closer' to them, the need to organise some services on a wider basis was identified (education, transport and planning were mentioned). The 'solution' negotiated in the group was for Eastwood to remain outside Glasgow but join with two other neighbouring authorities. This was described as a 'doughnut' pattern, with a city core and an outer set of authorities to the north and south of Glasgow. In an earlier interview, one Conservative councillor had partly conceded that such an idea might emerge if single-tier reform did occur, describing an alliance with the two other Renfrewshire Districts as "a second-worst scenario, but an easier pill to swallow" than merging with Glasgow. Following the re-election of a Conservative Government in 1992, proposals for single-tier authorities were published in a Green Paper published by the Scottish Office. Four possibilities were presented based on 15, 24, 35 and 51 unit structures in place of 52 Districts, 9 regions and 3 all-purpose Island authorities. None of these suggested creating a Greater Glasgow authority. By the publication of the corresponding White Paper in July 1993, Eastwood's future seemed to have been secured. Although the earlier proposals had pointed to Eastwood merging either with East Kilbride or Renfrew District (in each case majority Conservative control being lost), the plan was to retain Eastwood by extending its boundaries selectively. The single-tier council which would be created (East Renfrewshire) would include five wards from neighbouring Renfrew District which were in the Eastwood Parliamentary constituency, in addition to three wards from the town of Paisley. The result would be a small authority by single-tier standards (with a population of less than 90,000), with non-contiguous boundaries and a Conservative majority. The redistricting of Eastwood was one of a number of changes to prompt immediate charges of

gerrymandering. It is unlikely that the 'Scottish flagship' was not closely involved with the Scottish Secretary in revising the local government map.

This chapter has considered the locality debate in some detail and identified political definitions of 'place' as a useful approach for studying differences in the poll tax experience. The four local authorities chosen as the context for this research have been introduced. The role of political elites in the councils and in central government were emphasised, before considering the public's response in succeeding chapters. The discussion demonstrates that it is no longer possible in human geography to pursue local area case studies without also being explicit about the assumptions surrounding 'the local'.

## 4. The rates : local tax protest in Scotland

### 4.1 Introduction

This chapter considers the local political disputes which occurred before the poll tax was introduced in Scotland, focussing on the protest accompanying the revaluation of domestic rates in 1985. The reaction from households facing large tax increases and local authorities facing the prospect of being blamed encouraged the Government to reconsider its position on the local tax system. As discussed, the review concluded in a Green Paper introducing the poll tax replacement for the rates. This chapter seeks to show that this decision was influenced by the Scottish experience in 1985, but not in a straightforward manner.

Firstly, the characteristics of the rates protest are identified in terms of who protested most strongly, where rates opponents lived and what motivated their response to a tax system which had operated since British local government was established. In other words, what was unusual about the conditions in 1985 which resulted in a rates protest of much greater significance than those which had periodically occurred during the 1970s ? The basis of the *visibility* of domestic rates is suggested by international comparisons with other local tax systems and a particular example of protest over increasing property tax burdens (leading to the Proposition 13 referendum in California) is considered. Important distinctions are drawn which explain the radically different conclusions to these tax protests.

Secondly, the response to the rates dispute by councils is studied, particularly important given the responsibility of Regional Councils in undertaking the revaluation exercise. Although central government initiated the process, local government was charged with valuing and billing procedures. In the context of deteriorating local - central relations (Chapter Three), councils adopted strategies to implicate central government as responsible. Significantly, as the comparison of two very different local authorities will demonstrate, this was not simply a case of Labour Councils attempting to blame their political opponents in central government. Other local reactions by the public indicate the role of principle and interest considerations in the protest and the use of symbolic references through which it was played out.

Following these sections, the actual local tax burdens existing under the rating system are studied. During the dispute of 1985 some of the system's characteristics were overlooked or distorted in the midst of partisan readings of the situation and general confusion. This analysis is an attempt to show how the local tax burden was distributed in 1988 / 89, the year before the rates were abolished. Thus the core features of the revaluation were evident (as well as the net results of subsequent financial decision-making). The aggregate spatial features of the rates system are discussed for a sample of urban Scottish electoral divisions and in the four authorities focussed on in this research. Moreover, data from the 1990 questionnaire survey is introduced to trace how the rates affected different

households and how their tax experiences were expressed through attitude responses.

## 4.2 The interests and principles at stake

In 1985 Scotland experienced a campaign of resistance to increases in the local property tax. The protest was significant because it represented a qualitatively different response to rates increases (which had proved unpopular at various intervals previously. See Bristow (1982) for a review of the electoral response to rate increases in Wolverhampton for example). More than this, evidence points to the narrowness of the campaign in socio-economic and spatial terms (Midwinter and Mair, 1987). A clear paradox is suggested by such accounts : the dispute was of considerable political and historical importance, dominating media coverage for an extended period in early 1985. Yet, the impact of revaluation and other decisions leading to large tax increases was extremely uneven and this was reflected in the protest. In other words, the influence or bargaining powers of the actors participating in the anti-rates campaign were greater than the numbers involved. In particular, their geographical locations and political dispositions represented the core of the Government's Scottish support base.

In this section two factors are discussed which help to explain the nature of the protest : socio-economic alignments and how they were reflected in political discourses; and the influence of interest and principle considerations, which become difficult to separate out. Although the dispute was given impetus by the large rates rises of 1985, the campaign did not only focus on the role of revaluation. Evidence provided here indicates that it expressed broader political disputes about who paid for local services, subsidies across housing tenures and the relationship between Scotland and Westminster. Thus the strands of the protest were numerous, even if *primary* motivating factors are identifiable.

One method of reconstructing the public response is to analyse the content of local and regional newspaper coverage of the time. Local newspapers circulating in the four case-study authorities were used (*Eastwood Mercury & Post*, *Evening News* in Edinburgh, *The Greenock Telegraph* in Inverclyde and *The Stirling Observer* ), concentrating specifically on contributions in 'Letters to the Editor', editorial comments and coverage of local protests against rate increases. Complete back-issues were held in libraries or in the newspaper publishers' offices. These sources of local information vary in their circulation levels (The Greenock Telegraph having a particularly large readership relative to its target population), and their regularity (every evening in Edinburgh and Inverclyde, twice-weekly in Stirling and weekly in Eastwood, where the local paper was formerly free of charge). Other regional newspapers (daily titles such as The Glasgow Herald and The Scotsman) were also searched on a less extensive basis, although the evening papers in particular were judged to attract a wider readership. Evidence from these local searches is presented later in this section.

The system of domestic rates on property existed in Britain since local government was



organised in the 19th century until its abolition in 1989 in Scotland (and 1990 in England and Wales). It survived the reorganisation of local authority boundaries in 1975 : one feature of the British local government system (confirmed since then) has been the absence of simultaneous reviews of finance and structure. Rates on domestic households were calculated on the basis of an Assessor's estimate of a property's notional rental value at each revaluation. Although Regional Councils were responsible for rating assessments, the Assessors were independent of local authority political control. Revaluation did not directly change the tax bills received by households. Instead, revised assessments were reflected in new rateable values (or the rental value base). How much would be paid by each household was affected by the broader local finance context, mainly the share of grant resources received by councils and the budgetary decisions made by them in setting a rate poundage or multiplier. Rate bills were calculated by multiplying the rateable value by an authority's total rate poundage (the result of Scotland's two-tier system of District and Regional Councils). Dispute over the role of these factors in raising tax burdens featured strongly in 1985, further emphasising the financial conflict between central and local government.

The Government's decision to revalue domestic, industrial and commercial sectors in Scotland seven years after the previous exercise was designed to take into account changes in the resource base of each, specifically the decline of manufacturing industries during the early 1980s recession, the growth of the services sector and the real increases in many domestic property values. The actual effect was to redistribute the burden in this way, thus increasing the share of the rateable value total on households. Thus, between sectors winners and losers were created. Within them this also happened, meaning that households faced higher or lower *rateable values* according to whether house prices were rising or falling relative to other areas. It is important to state again that the outcomes in terms of changes in *rate bills* were not determined at this stage. New valuations might have brought rates into line with economic rents, but the sudden increases in bills attracted a hostile reaction from those facing steepest rises over the previous year. This immediate problem of the financial implications was exaggerated by the common belief among political critics and sceptical households that the nature of valuations was arbitrary and outdated. More fundamentally, attention turned to the system of rates itself, criticised for its failure to accommodate the occupancy rate of a property or household incomes. Additionally, changes which were explained as justifying a revaluation were characterised by their *regional* impacts and the sharper nature of a north - south divide by the mid-1980s. Housing and labour markets altered in response, but clearly these affected the whole of Britain rather than only Scotland. Within Scotland then there was surprise that the revaluation exercise which had been postponed two years earlier would take place while the rest of Britain would continue to be taxed locally without a similar updating since 1973. (The timetable of revaluation was officially five years although as Karran (1988) shows central government obtained the necessary legislative ability to postpone a revaluation as required). The outcome of the 1985 revaluation was an anti-rates protest without the broad demographic and socio-economic profile of the Proposition 13

campaign in California (Danziger 1980). The key to explaining this lay in the alignment of Scottish politics, the salience of housing tenure distinctions and the sectional nature of policy-making.

The scale of the increase in domestic rates was estimated at the time as adding 27% to the average household bill (Glasgow Herald, 7 March 1985) although Midwinter et. al. (1987) suggested that the bills for households occupying more expensive properties had risen by up to 40% as against an average closer to 20%. Although the influence of Council overspending was identified by the government as responsible for the more dramatic rises, the bare statistics suggested that the extent of tax increases in dissimilar authorities could not be explained by variations in local political decision-making. Labour authorities such as Stirling (average increase of 28%) and Edinburgh (up by 37%) were accompanied by the safe Conservative Councils in Eastwood (up 32%) and Bearsden & Milngavie (up 25% on the previous year). The reactions of local authorities to the effects of revaluation and changes in the distribution of grant resources are discussed in Section 4.3. A first 'cleavage' in this protest was based on how these increases intersected with existing socio-economic and tenure differences. Scottish housing is characterised by a large public rented sector run by District Councils and a significantly lower proportion of owner-occupiers than in England (although the diversification of tenures has proceeded during the 1980s with the emergence of Housing Associations and the Right To Buy legislation of 1980 encouraging the sale of council houses to tenants with significant discounts). A central government report (DOE, 1986) calculated that at the time of the revaluation one year earlier, fewer than 60% of Scottish households paid full rates due to the extent of rebates. The 1.1 million householders who did pay full rate bills represented only 28% of electors, a figure which was used widely in the anti-rates campaign and influenced the central argument in the Green Paper : that the burden of paying for local services was distributed too narrowly while the benefits of service spending were universal. Moreover this argument was identified with housing tenure differences. That section of the public protesting most strongly was encouraged to believe that homeowners paid rates while council tenants paid little or nothing because of the level of public subsidy towards both rates and council house rents. The protest came to emphasise a belief that a section of the public was being asked to meet the costs of other peoples' services as well as their own. Although there was no dispute about the bare arithmetic, there was with the Government's interpretation (Gibson 1990).

Many ratepayers facing the largest tax increases were motivated simply by the scale of financial loss. Thus a motive based on economic self-interest was identifiable. More revealing though were some of the symbolic dimensions of the dispute evident from a content analysis of local newspaper coverage. A coalition of interest emerged among some homeowners, largely occupying the most highly-rated houses in suburban Districts and in the most affluent city neighbourhoods. This was rooted in a *ratepayer identity* such that the protest was also motivated by a sense of unfairness that people should be penalised relative to tenants for their status as homeowners. This was particularly embarrassing for a

government which had strongly encouraged homeownership as the path to financial security and responsible investment. In other words the protest drew strength from its ability to focus on a specific target (the rating system's tendency to tax council tenants much less than owner-occupiers) rather than being more general. At the height of the revaluation protest, some ratepayers called for the right to vote in local elections to be linked to local tax contributions, since it was through the electoral process that decisions would be made on how ratepayers' taxes would be spent. In a more extreme consumerist version of local democracy the argument was that non-ratepayers should not be entitled to vote. The basis of the *local* franchise at least was questioned :

"...any rates reform should result in 'no representation without taxation'...being able to vote at eighteen creates a huge addition to the number of non-paying voters. One solution is obviously the disenfranchisement of non-ratepaying voters, i.e. one vote per household." (Letter to *The Glasgow Herald*, 20 March 1985)

"Local democracy is a sham where so many Councillors depend on the votes of electors who benefit but pay nothing"

(Letter to *The Glasgow Herald*, 19 March 1985)

These extracts hint at the strength of opinion among sections of the public about the rating system after revaluation. Other contributions to the debate demonstrated how far housing had been politicised in Britain. Many of the protesters blamed the Conservative Government for allowing revaluation to proceed (Dowle 1986 describing the crisis facing the Government as resulting from "the most easily avoided of the problems which dogged the Scottish Office..during the year", p.2). Others targeted their protest instead at their local council for setting high rate poundages and using the confusion of the revaluation as an excuse to increase spending. Often this took the form of a political conflict between Conservative and Labour Party supporters, reflecting to some extent their traditional preferences for subsidies to one sector (private or public) over the other. In one localised dispute, Labour-controlled Edinburgh District Council adopted a high-profile policy of freezing council house rents and expanding its repairs and maintenance budget by exceeding its Rate Fund Contribution Limit (RFC, Chapter Three). This was interpreted by opponents as using the rate payments of owners, already inflated by a revaluation exercise considered to be unfair, to subsidise the housing costs of tenants. The Council was accused of following a partisan programme and governing for its own supporters rather than the city as a whole :

"Edinburgh's socialist council is determined to bring chaos.... by continuing its policy of excessive council house subsidies...It is blatant political *bribery*. Tenants in need are looked after by the DHSS whatever the level of rent....examples then indicate that economic rents should be charged. Cossetted council tenants adore the socialists".

(Letter to *Edinburgh Evening News*, 27 February 1985. Emphasis added).

Later the same writer contributed to the debate again :

"Citizens of Edinburgh owning or renting...in the private sector have a double liability with council property : DHSS-funded tenants claw at their taxes whilst rent-pegged working tenants dig into their rates." (Letter to *Edinburgh Evening News*, 13 March 1985).

In response to the first of these letters, one reader replied :

"...as for 'economic rents', why should only owner-occupiers enjoy the benefit of subsidy on their housing costs?" (Letter to *Edinburgh Evening News*, 5 March 1985).

This last contribution refers to the subsidy of mortgage interest tax relief (which was limited to a certain proportion of the value of a mortgage but was lower for less expensive houses). This represents an important point to be reconsidered in the discussion of the nature of different welfare states in Chapter Nine and is related to the work of Julian Le Grand in outlining the distribution of public subsidies between visible and less visible recipients. The implication of the charge of bribery seemed to be of the Council subsidising its own supporters (assumed to live in council houses) at the expense of what it saw as its opponents (homeowners), presumably for the vote-maximising purpose assumed by public choice theory. Although this continued to be a popular theory and may have informed the Government's decision to reform local authority housing finance to effectively raise rents, it was based on at best a partial view of how partisan motives affect the policy-making process. The emphasis on subsidised tenants benefiting from ratepayers' taxes ("their rates") is also revealing : it makes the error of assuming that rate contributions were differentiated along simple private - public housing lines as well as confirming a consumerist view of democracy. Such a view which implies that service benefits should be in line with costs (or tax payments) is rejected by group participants in Chapter Nine, including those who were among the strongest critics of the rates.

In response to the Council's opponents and the local newspaper editorial's plea for it to "act in the best interests of the citizens of Edinburgh", one contributor from Wester Hailes - an area of poor quality council housing and long-term unskilled unemployment - wrote :

"...there is no such thing as 'the city of Edinburgh'. There are two cities : rich Edinburgh and poor Edinburgh.....The Labour Council's responsibility is to those who voted for it." (Letter to *Edinburgh Evening News*, 18 March 1985).

Examples were found in other local newspapers indicating that the tenure distinction was relevant in many minds outwith the exceptional setting of the capital city. A Glasgow ratepayer made a similar point about the alleged partisan bias involved in revaluation :

"Assessors have carried out the orders of their local government political masters by hammering those with the least electoral muscle, while Labour Councils carry on their gerrymandering by means of highly

subsidised council housing." (Letter to *The Glasgow Herald*, 21 March 1985).

The reference to the lack of electoral power among those facing higher rates is curious in the case of domestic households since it was more commonly the case that more expensive housing was occupied by higher-income households with greater ability to pay higher local taxes. Clearly exceptions existed. Widows living alone in their original family home with reduced incomes but rising rate bills represented an important problem which the rating system did not accommodate. These examples were used by supporters of rates reform as an influential and emotional symbol of an unfair system, yet such anomalous cases ought to have been addressed separately according to Midwinter and Mair (1987). Their argument was that 'the widow in a big house' represented only a very small proportion of households and was not an appropriate basis on which to abolish the method of local taxing. Thus the majority of revaluation losers hardly lacked electoral muscle with a Conservative government. The reference may alternatively have been to the non-domestic sector which was seen by some as suffering from taxation without representation. The idea of reviving a business vote was floated around this time but regular meetings between councils and local business representatives on setting the non-domestic rate were continued instead. The impact of revaluation upon the commercial sector is discussed by Midwinter et.al. (1987). The decision not to pursue this side of the 1985 protest is open to criticism since it was an extremely important dimension of the political dispute. It was also represented in debate about the Scottish 'cleavage' identified in the following discussion, given the divergence in non-domestic rateable values with the rest of Britain. This decision is based on the concern to focus in detail upon the public reaction to domestic rates since this leads into the later response to the poll tax alternative. Thus the existence of a business sector protest is not overlooked but nor can it be done justice in this discussion.

A dialogue conducted in Inverclyde's evening newspaper between a council tenant and a single adult ratepayer confirmed the focus of the protest (and to some extent a counter-protest) on how the system affected different housing tenures :

"The 'Rate Ratepayer' should apply for a rebate ! I pay £400 in rates and get no income tax benefits as the top get. Why should someone think they are 'subsidising half the community' ? "

(Council Tenant, letter to *Greenock Telegraph*, 10 April 1985).

"No wonder 'Council Tenant' loves the rates, when the rent paid is not even an economic rent. How many wage earners are there in that household ? I am a widow and pay £597 rates, while council tenants get repairs free, but at a cost to ratepayers. They are very lucky...I hope they appreciate what ratepayers are doing for them."

(Widow's Reply, letter to *Greenock Telegraph*, 19 April 1985).

On a methodological point, use of these extracts should be accompanied by a qualification. Those who do contribute to letter columns are likely to be motivated in partisan directions

more than the general public. Their opinions are often held more firmly and may be quite *unrepresentative* of the 'silent majority'. Even if contributors were typical in their attitudes, their behaviour distinguishes them. Nevertheless these extracts do hint at the extent of the protest and their significance may lie in their potential to *inform as much as to reflect opinions*. Sections of the public were clearly mobilised by the tax increases and their protest was reported in a high-profile manner (a series of articles under the title "The Rates Explosion" ran over a period of weeks in the *Evening News* for example). The role of Editors as gatekeepers in deciding whose letters are published is also a relevant consideration.

This socio-economic cleavage, expressed as interests rooted in housing tenure differences, was articulated in 1985 through the political party system as well as the continuing local versus central government dispute. It was only the most obvious dimension however. It was diverted to some extent by a second broad cleavage with the ability to cut across the interest considerations based on rising tax burdens. Thus a specifically *Scottish dimension* was frequently referred to, casting Scotland in the role of victim having been revalued for the second time while no similar updating of property values had occurred in the rest of Britain. This was commonly used in newspaper editorials analysing the protest and by home-owners in Conservative-controlled Districts who were unable to blame their local authority's spending decisions for rate increases often larger than in Labour authorities. This provided a reason to join the protest for those who had no clear material interest in opposing the rates as well as a motive based in principle rather than self-interest for anti-rates campaigners. One editorial argued that :

"Revaluation objections go far beyond those of sectional interest because of the discrepancy between Scotland and England....(and) the impression that Scotland has been written off politically."  
(Editorial in *The Glasgow Herald*, March 1985).

For many it was difficult to avoid the conclusion that Scotland was revalued because of its unimportance to the Government in electoral terms (the Conservative Party being able to form a Parliamentary majority without the assistance of its Scottish MPs).

A Community Council in Eastwood District protested at a Scottish Office publication explaining how revaluation was intended to avoid the unfairness of calculating rate burdens from a benchmark which had become outdated. It acknowledged that the local authority could not be responsible for the scale of tax increases given its commitment to financial responsibility and low taxing and spending policies and targeted the Government for treating Scotland as separate from the rest of Britain :

"This Council is incensed that Scotland is to receive 'fairness' when it hits Scottish pockets, while a similar revaluation was cancelled in England years ago !" (*Eastwood Mercury*, 15 March 1985).

This dimension provided the Scottish business sector with its strongest motive to

participate in the anti-rates campaign, although its case was usually made on the grounds that the revaluation should either have been cancelled or carried out in the rest of Britain at the same time. The press concentrated on examples of well-known retail department stores in Glasgow and London and football grounds occupying the same area to stress the point that similar businesses were being treated very differently by non-domestic rates because of the different treatment of Scotland and England. The small business sector also added its concerns about being categorised with much larger and more profitable businesses for non-domestic rating valuations. The Scottish differential was acknowledged by central government once a system of assigned revenues replaced non-domestic rates when the poll tax was implemented and was phased out over a period of years to 1992.

What is interesting about 'the Scottish dimension' is not only the way in which it has been drawn upon in some unlikely places but the manner in which it has been transformed and colonised by different interests at different times. By the time the poll tax came to replace the rates, delivering substantial tax reductions to many of those who had supported the anti-rates protest, the definition of 'Scotland as victim' was transferred to tax losers. Metaphors of Scotland as a 'test-bed' for unpopular policies and Scottish people as 'guinea pigs' were no longer heard among those whose protest had been resolved. This suggests that the 'Scottish principle' used in the rates protest was not so much describing *Scotland* in the role of victim but mainly *Scottish home owners in more expensive properties* (wherein the Scottish dimension was clearly secondary).

The Scottish revaluation protest was distinct from periodic anti-rates protests during the 1970s and also from a campaign such as that leading to California's Proposition 13 tax limitation referendum because it developed rapidly from a movement against tax increases to one which was interpreted by central government as signalling the need for a reform of the method of local taxation (rather than further measures to limit taxes as were introduced in earlier rate-capping legislation). The arguments informing government policy in abolishing the rates and choosing a poll tax as the replacement (implicitly related) were considered in the introductory chapter. Aggregate and survey evidence will be introduced in a later section in this chapter in order to assess the accuracy of these assumptions. Between the emergence of the anti-rates protest and abolition however, the Government had to address unrest among many of its own supporters. Pressure from ratepayers facing large tax increases was partly addressed by the Secretary of State for Scotland 'winning' £50 million from the Treasury to finance domestic rate relief (and thus reduce the scale of increases to be met by households, Scott 1986), but the belief remained that the protest had become dormant rather than had been defused. A satisfactory resolution to the dispute was considered to depend on "getting something done about the rates" as Prime Minister Margaret Thatcher had promised in the early 1980s (to fulfil a manifesto pledge dating from 1974). Further evidence from local newspaper coverage of the transition in the protest is useful in tracing how the effects of the system in a broader sense - on the *principle* of rates as a method of taxing - came to prominence.

One element of the Scottish experience was the call for rates to be replaced with a new tax whose burden would be spread more widely among service users. Some Ratepayers Groups, which had been important in 1970s campaigns against the rates, had a tradition of running candidates in local elections. In Eastwood District, two Councillors were consistently elected on a Ratepayers ticket. One Group contributed to the debate in a report of one of their public meetings after new rates bills had been received :

"Rates have always been an inaccurate means of gathering local revenue, hitting some members of the community extremely hard and treating others very lightly....The latest surge in rates demands (exceeding 40% for some Eastwood properties) has put an end to the former spirit of acceptance....the proverbial last bag of straw upon too many sagging backs."

(Giffnock Ratepayers & Residents Association, *Eastwood Mercury & Advertiser*, 14 May 1985).

Editorial comments were equally critical, with references made to "the fundamental inequity of the rating system itself" and a call for "all earners to pay towards the rates" and to teach younger people that "amenities don't come from thin air." (Editorial in *Edinburgh Evening News*, 13 March 1985).

While it is accurate to note the focus upon the principle of the property tax in Scotland, this reflected to some extent the dependence of local government upon only one local tax. It is apparent from Table 4.1 that under Britain's domestic rating system the local tax yield as a proportion of total tax yield and of Gross Domestic Product in 1988 was below the average for OECD countries and for other European Community member states. In other words there was nothing particularly unusual about the aggregate yield of the rates and no obvious macroeconomic justification for central government's policy of control which had formed the basis of its attempts to resolve periodic problems with the public's acceptance of the tax. On the basis of these data, it is difficult to appreciate the reasons for local taxation becoming such a high profile issue in 1985 : even if increases were large, the total yield appeared to be lower than in comparable countries. What made the British case unique however (and helps to explain the basis of the Scottish outcry) was the extreme *visibility* of the rates. Most of the countries included in the table raised local taxes through a number of sources : typically a property tax in addition to a local income tax and a sales tax. With the exception of Ireland, Britain was (and remains) the only country to depend entirely on one source of local taxation. Thus the figure of 4% of GDP raised through the rates was in fact the highest proportion raised from a property tax (commonly considered to be one of the more unacceptable taxes to households). Moreover, among property taxes, the rates were atypical given that the valuation base was not the capital or market value used elsewhere and the period between revaluations was irregular (and less frequent than in other countries).



Local tax yield as  
% of total (1983)

Local tax yield as % OF GDP (1988)

		Property	Income	TOTAL (1)
30.7	Denmark	1.2	14.4	15.6
31.5	Sweden	**	15.2	15.3
45.7	Canada	3.2	5.7	15.1
40.3	Switzerland	1.9	9.8	12.2
30.6 (FRG)	Germany	1.1	7.8	11.5
26.6	Finland	0.1	9.6	9.7
18.6	Norway	0.7	8.7	9.7
30.7	USA	2.9	2.4	9.3
21.3	Austria	0.5	3.9	9.0
25.7	Japan	1.8	4.9	8.0
20.5	Australia	2.8	**	6.1
7.3	France	1.3	0.6	3.9
11.0	U.K.(1988)	3.9	**	3.9
9.5	Spain	1.0	1.2	3.7
4.7	Belgium	**	1.7	2.3
5.7	Turkey	0.1	1.0	2.3
6.8	New Zealand	1.9	**	2.0
3.3	Portugal	0.4	0.8	1.9
**	U.K. (1991 est.)	**	**	1.2
2.2	Netherlands	0.8	**	1.1
2.0	Ireland	0.9	**	0.9
1.0	ITALY	**	0.3	0.6
**	Greece	**	**	0.4

(1) More than half of the countries listed raise local tax income from three or more sources.

\*\* Data not available or not relevant.

Table 4.1 Local tax yields relative to total tax yields (1983) and GDP (1988) in the OECD countries  
(Source : King 1988 and SLGIU 1991).

In terms of distinguishing between interest and principle motives for the protest, these arguments about the rates in principle (in particular the distribution of the burden between households of different tenures and between Scotland and England) were only (re)asserted after the financial implications of the revaluation were known. Added to this the general correspondence between those households facing highest rate increases and those areas contributing most often to the protest as traced in local newspaper coverage - as well as the silence of the large minority of rebated households, many of whom presumably did not

agree that the rating system was wrong in principle - and the distinction between self-interest and principles is far from clear. Those who stood to lose most protested loudest and the elements of principle in the campaign's arguments were often alternative ways of articulating the same material interests. As will be discussed, the rates were successful as an instrument of redistribution, at least once rebates had been claimed. This explained much about the protest, the Government's analysis of the problem and its solution.

### 4.3 Scottish Councils and the rates protest

Local government faced a crisis at the time of the revaluation dispute over its role in the size of rate increases. The battles between local authorities and central government over rate levels in recent years were given a complicated twist in 1985 because of the unevenness of spending decisions reflected in new tax levels. Amid confusion over whether revaluation was primarily responsible for inflated bills, councils clashed with the government over their budgets and the effects of central grant reductions. A separate study of the role of local authorities in the dispute is thus justified. The process of attaching blame was more difficult than in California in 1980 for example where the state government, with its autonomy in property tax assessments, was targeted. In Britain, the influence of non-local decision making in local government was evident and where political control of the two-tier system was divided (as in Edinburgh with a minority Conservative administration on the Regional Council and Labour control in the District Council) the situation was further confused. Moreover the unusual pattern of grant clawback, working against 'loyal' Conservative Councils such as Eastwood as well as high-spending councils in Edinburgh and Stirling (Chapter Three) made the process of identifying who was to blame more difficult still.

The election of Edinburgh's first majority Labour administration in 1984 provided a striking example of how sharply the policy direction of an authority could change after a local election. The revaluation effect coincided with the first Labour budget in March 1985, eventually set at 46% above general guidelines and including a 79% rise in the District rate poundage (reported in *The Glasgow Herald*, 1 March 1985). Depending on who was asked, this amounted to either "the most irresponsible in the history of the Council" or would "make history by ending years of neglect". As the local extracts showed this mobilised many ratepayers and outraged opposition Councillors. Beyond the financial impact however the decision to launch a campaign to focus most of the blame for rate increases on revaluation and loss of government grant resources was also widely reported. Indeed Edinburgh's dispute managed to outperform even the revaluation exercise in the local publicity stakes. The *Evening News* referred to this and the "haywire budget" as "the twin albatrosses around the necks of Edinburgh ratepayers", though judging by the extent of coverage given to the Council's role it was this influence which was considered the heavier burden. The comparison with a leader comment in *The Greenock Telegraph* towards the end of the financial year is of interest :

"...rate subsidies should be reviewed again....harsh cut-backs have probably done more than anything else to cause all the discontent over rates." (*Greenock Telegraph*, 29 January 1986).

In line with the concerns of the Inverclyde public's particular emphasis on the importance of grant cuts in causing tax levels to be inflated (see Chapter Seven for a discussion of this point relative to the poll tax), the local newspaper highlighted not the problem of the rates system itself or the local authority's spending behaviour but the influence of central government.

Before concluding this section on the local government role in the rates protest, the experience of Eastwood District is considered. In what was possibly the political antithesis of Edinburgh, Eastwood's protest at facing tax increases of at least the same order as the capital could neither be focused on the Conservative District Council nor Strathclyde Region (hardly a major influence on the increase from £529 to £698 onto the average rates bill). Analysis of the local newspaper in Eastwood confirms that the protest was particularly strong in the heart of the government's Scottish support base. The content of letter columns showed marked variation between one with a city-region circulation (as in Edinburgh) and one with a more localised readership in a more homogeneous area. In the *Eastwood Mercury & Post*, letters published during the rates protest and during the four-year period recording the emergence of the poll tax stemmed from a narrow cross-section of the local population : community figures such as Councillors, other local activists and seasoned contributors whose names appeared frequently. The socio-economic profile of the District probably meant that the opinions expressed in print were fairly representative (if in dramatised form) even though they were a narrow reflection of wider Scottish opinion. Aside from the letters pages and despite the lack of an editorial, some characteristics of the local protest can be described from other articles reporting on the campaign activities of anti-rates groups.

With the average rates increase in Eastwood second only to Edinburgh in Scotland (in percentage terms), the local Conservative Association and Ratepayers Groups blamed the Government for allowing revaluation only in Scotland. Furthermore, the local Council felt aggrieved that much of the increase was attributed by the government to increased spending. One million pounds was lost through Rate Support Grant clawback as a penalty for exceeding specific guidelines, a shortfall which Eastwood planned to overcome in part by increasing the rates yield. How could Eastwood and Edinburgh find themselves facing similar sanctions by central government when their spending and taxing decisions were so different and the Government's view of the two authorities ought to have been differentiated (on partisan grounds as well as financially) ? Although the Council's overall budget rose by 2.2% on 1984 / 85, that element taken into account for guideline comparisons (grant-related expenditures in other words) rose by 7.2% (*Eastwood Mercury*, 8 May 1985). The protest made by Giffnock and Thornliebank Community Council, representing the northern wards in the District bordering with Glasgow, was typical :

"The extent of concern over this matter cannot be exaggerated...All this within Eastwood's boundaries, where the authority's record under a Conservative administration cannot be praised too highly for its consistent, cost-effective financial management.....*Changes in government grants are to blame.*" (*Eastwood Mercury*, 15 March 1985. Emphasis added).

In the south of Eastwood, Eaglesham Community Council agreed that revaluation was concealing the true problem facing ratepayers, namely "government withdrawal of half of Eastwood's grant" (*Eastwood Mercury*, 3 May 1985). Dissatisfaction with the grant system was also expressed by the Council's Director of Finance midway through the financial year, when a further £433,000 was withheld as a grant penalty - this despite a real cut in service spending since 1980 of 20% : "Eastwood is penalised when its performance is 20% better" (*Eastwood Mercury*, 23 August 1985).

The material presented here from the local newspaper reveals much about the degree of consensus existing in Eastwood. The comment from the Community Council quoted above implies strong support for a 'thrifty' council's housekeeping and unrest at the Government's treatment of 'one of its own'. The comments in this extract seem to be unusually partisan for a Community Council. The Finance Director's interpretation of a 20% cut in the Council's service spending as a performance which was "20% better", in addition to the emphasis in coverage of protest meetings and the later review of the Government's report "Paying for local government", points to a broad coalition on the ratepayers' side in protection of their interests.

The campaign against revaluation in Eastwood had its own local dynamic which distinguished it from other areas. There was little room for the tenure cleavage to develop given the lack of a significant public housing sector (around 5% of households by 1990) or redistributive taxing policies by the District Council. Many households shared the victimised sentiment considered earlier and references to 'freeridership' and the uncoded interests of non-ratepayers were made. However these tensions were expressed relative to 'other' (external) referents beyond Eastwood's boundaries. Also important in this example was strong evidence of partisan expectations. Local Conservative politicians spoke of the consequences for a government which went ahead with a revaluation which would strike at its own supporters so hard and at councils indiscriminately.

Clearly many ratepayers also expected a policy response which would not have been so painful (perhaps in return for loyal support while many of the party's supporters in central Scotland deserted it). This suggests that the partisan approach which Edinburgh District Council was accused of could be identified in other directions as well. Moreover, the public reaction is often animated precisely because sections of the public do expect to be able to use the various *bargaining powers* they hold to secure benefits from the political process. Finally, the issue of blame distribution is of interest. To the Government's dismay, Eastwood was an unusual partner with Labour Councils in protesting at the

unfairness of grant allocations. In its attempt to implicate local authorities for using the opportunity posed by the revaluation uncertainty to increase spending, the addition of many of its strongest supporters to the ranks of the discontent weakened its argument. The strength of the protest mounted by local Conservative Associations against their own government was striking, confirming the impact revaluation had within the Government's own constituency. It represented a threat to the party if the influence of the protesters was used.

In conclusion to this section, the anti-rates protest of 1985 can be considered as a campaign fought by a vocal and articulate minority. Midwinter and Monaghan (1991) suggest that the very small proportion of households which actually challenged their revised valuations after April 1985 confirmed the narrowness of the protest. If this is accepted then the extent of press coverage of the anti-rates protest was a measure of the ability of the protesters to articulate their concerns. Economic self-interest was (unsurprisingly) identified as the primary motive in the protest. Other symbolic arguments drawn upon were often statements of principle used to legitimise the protest to a wider audience (for example to those whose material interests had not been particularly affected by revaluation). Commonly these were convenient principles rather than advanced in their own right. Thus the feeling of victimisation articulated by many participants in the dispute whether as a home owner, as a resident of a local authority which had been penalised by the Government or simply by living in Scotland was temporary. Once the rates had been abolished and many protesting households had gained significant tax reductions, feelings of victimisation disappeared. It would be more accurate to argue that those who perceived themselves as the victims of tax reform had changed. The effect of abolition was often a clear reversal of the revaluation effect (Midwinter and Monaghan, 1991), targeting benefits differentially towards higher-income home owners. In terms of the distribution of central government support to councils, the new Revenue Support Grant established in 1989 would work to the advantage of areas of population growth such as Eastwood (its grant resources rising by 51% between 1989 and 1990 for example). Moreover, in abolishing the rates one year ahead of the rest of Britain, Scotland appeared to be treated separately again, repeating the trend confirmed by the revaluation exercise. However the beneficiaries no longer argued that Scotland had been victimised : instead an argument often used was that Scottish ratepayers were receiving the advantages of the poll tax one year early. In other words revaluation, the rates and the grant system had been unfair because households like those of the protesters had to pay more in local tax. It was a specific coalition of interests which had been disadvantaged by the rates, not any wider group of interests defined by their Scottishness.

#### 4.4 Where paid the rates ?

In this section, aggregate spatial data is drawn upon in assessing the distribution of local taxation under the rates in 1988 / 89, the year before abolition. This acts as a preliminary look at how the tax burden affected different places, leading on to a more detailed

consideration (in Section 4.5) of the pattern of taxing at a finer scale of resolution (between survey respondents and households). The main concern in this research is with local tax experiences in the most urbanised areas of Scotland. This is not because issues of taxation have been less significant in the west Highland Districts and the Island authorities. Indeed the transition from derated properties to the per capita basis of the poll tax generated widespread increases in tax payments (Midwinter, 1989). Instead an urban focus was chosen because it is in the larger towns and the cities that socio-economic and housing tenure differences have been most pronounced. Issues of local taxing and council spending have traditionally provided a basis for more explicit political contests such as those discussed earlier in this chapter and in Chapter Three.

A group of Regional Electoral Divisions (REDs) covering urban Scotland was drawn using the Voluntary Population Survey (Strathclyde Regional Council, 1987) and taking a settlement population of 30,000 as the lower limit for inclusion. Thus, 'urban' should be read as 'most urban'. The sample was restricted to the six 'partisan regions' where political parties control local government. This excludes the Island Councils, Highland Region, the Borders and Dumfries & Galloway. The Electoral Division was chosen to provide a reasonably sensitive measure of local variation below the District level. Each RED (not to be confused with the enumeration districts used by the Census) is an amalgamation of district wards. Thus they are not the smallest scale of analysis, nor is there parity in their size. In the cities for example, REDs are composed of two wards, with electorates of around 4000 in Aberdeen, 4000 - 7000 in Dundee, up to 10,000 - 14,000 in Edinburgh and between 10,000 and 20,000 in Glasgow. Some of the non-city Divisions in Strathclyde have electorates greater than this, commonly being made up of five wards. On the other hand, this scale provides a more manageable sample size than wards. Moreover it was in these Divisions in 1990 that the first test of local government accountability and the opportunity to register a verdict on the poll tax would occur. Thus the spatial analysis in this chapter can be compared with the later study of the transitional impact of the poll tax in 1989 / 90 (Chapter Five) and of the electoral response *in the same places*. The group of urban REDs totals 168, representing 112 Divisions in the four cities and 56 Divisions from non-city Districts. Each contains part or all of a settlement of the required population. Their distribution is indicated in Table 4.2.

The pattern of taxing in 1988 / 89 in the four sample local authorities is considered before studying the broader relationships across urban Scotland. Average household rate bills have been calculated using data on the total rateable value of domestic properties, the number of households and the total rate poundage for that year. These were extracted from information provided by Assessors Departments at the Regional Councils. The process of locating the data began in mid-1990 and the last available information was received towards the autumn of 1991. Central Region replied that its rating information was held in a form which was incompatible with district wards (and thus Electoral Divisions). Estimates were able to be calculated for Stirling District based on other sources and for some of the Fife Divisions (Fife Region's data was compatible but had not been

aggregated), effectively reducing the total of REDs to 150 for this analysis (although other data was relevant for the remaining Divisions in later analyses)

<b>CITY DIVISIONS</b>		<b>112</b>		
Glasgow		33		
Edinburgh		31		
Aberdeen		26		
Dundee		22		
<b>NON-CITY DIVISIONS</b>		<b>56</b>		
<b>Strathclyde Region</b>	<b>37</b>		<b>Central Region</b>	<b>8</b>
Renfrew	5		Stirling	4
Inverclyde	4		Falkirk	4
Monklands	4			
East Kilbride	3		<b>Fife Region</b>	<b>6</b>
Motherwell	3			
Bearsden & Milngavie	2		Dunfermline	3
Clydebank	2		Kirkcaldy	3
Cumbernauld & Kilsyth	2			
Cunninghame	2		<b>Tayside Region</b>	<b>5</b>
Eastwood	2			
Hamilton	2		Perth & Kinross	5
Kilmarnock & Loudoun	2			
Kyle & Carrick	2			
Dumbarton	1			
Strathkelvin	1			

Table 4.2 Composition of Scottish Regional Electoral Divisions (REDs) sample by Regional and District authorities

In Edinburgh (Figure 4.1), the highest-taxed Divisions paid between two and three times the average rate liability of the lowest-taxed areas. Higher rates were characteristic of the more expensive owner-occupied Divisions of the city, in bands along the north-western approach to the central area (exceeding £900 in Cramond / Parkgrove) and stretching from the outer south-west in towards the south-central neighbourhoods of Braidburn and Fairmilehead for example (£873 in those wards). In contrast, lower-rated properties concentrated in two types : firstly in Divisions including large council housing estates of poor quality design (Wester Hailes, Pilton / Muirhouse and Niddrie / Craigmillar). Secondly though, lowest average rates (below £500) were paid in four central city Divisions of predominantly privately owned and rented tenement properties. In the 1981 Census, this cluster of wards was identified as having a disproportionate number of houses lacking in basic amenities, although this position has improved to some extent since then. This group stretched northwards to include parts of Leith.

Relating this pattern of taxing to other socio-economic indicators at the aggregate level (drawn from the Census and data extracted from District and Regional Council reports,

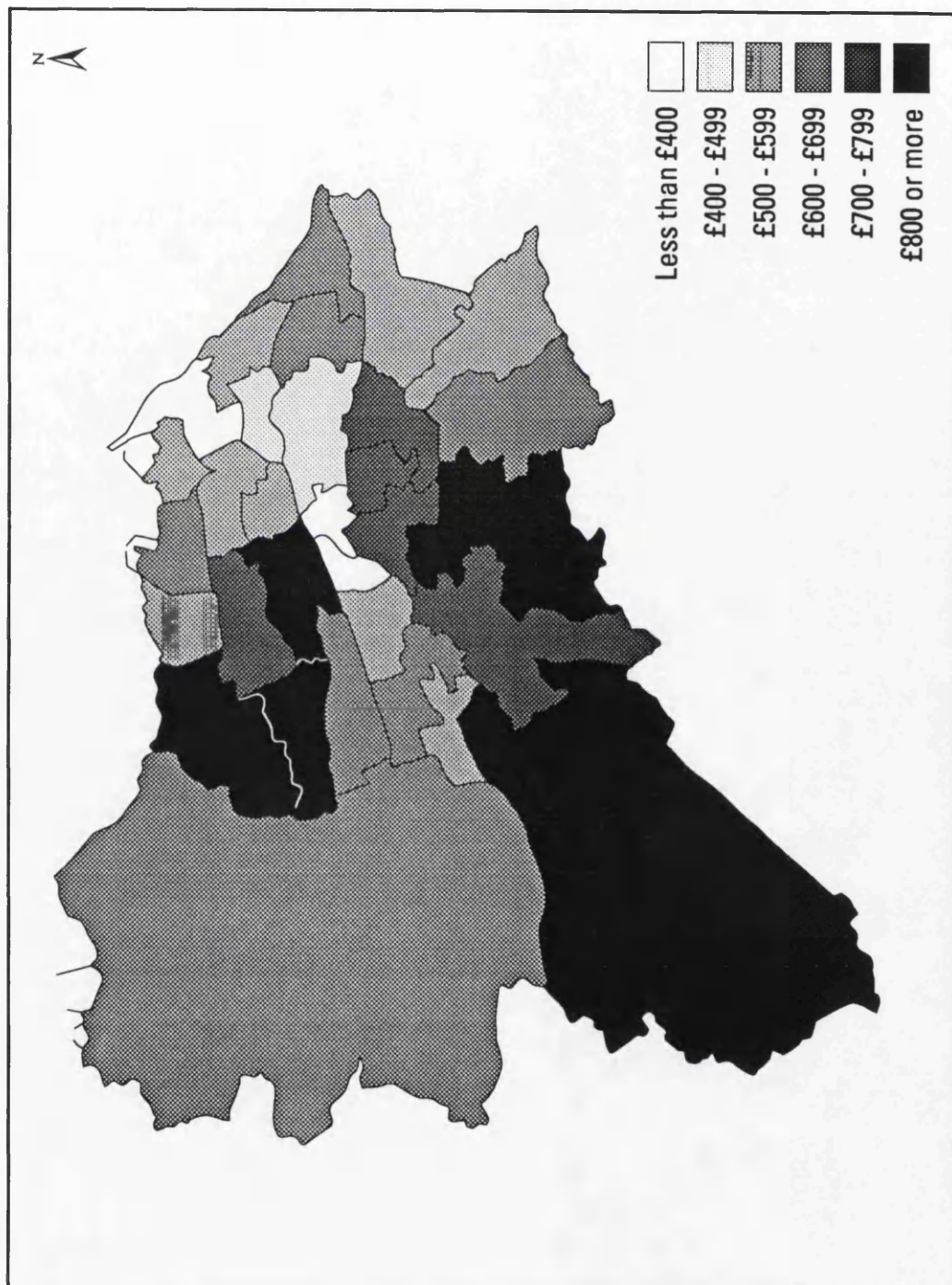


Figure 4.1



Table 4.3), lower rates were typical of Divisions with higher proportions of low income socio-economic groups. Interestingly, the assumed negative correlation with the proportion of council housing in the Division housing stock appears (that is, the expectation that this tenure was distinctive for being lower-rated) but is only weakly negative. The lowest-taxed areas instead were characterised by low income but owner-occupied households. The insignificance of this correlation might initially seem surprising given the theories of how the rates burden was distributed in urban areas as represented in the anti-rates protest and implicitly in the government review. One explanation could be related to the scale of measurement : Electoral Divisions are larger than wards and may therefore include dissimilar areas. Together these could reduce the influence of tenure variations existing at a smaller scale, leading to a Division average which is less meaningful. Alternatively, an explanation could be searched for in actual spatial differences between and within tenure types. The finding might have been distinctive to Edinburgh, unusual among the Scottish cities for its much smaller public housing stock. Of its thirty one REDs, only five were mainly areas of council housing (at least 50% of households in 1988) compared to Glasgow where twenty of thirty three Divisions were in that category. Yet the spatial relationship between the average tax burden and the importance of council housing was almost identical (being in the expected direction but insignificant, McCormick, 1992). The explanation is slightly different for Glasgow : again, although some of the Divisions dominated by council housing were among the lower-rated areas, lowest average taxes were observed in REDs characterised by owned or privately rented tenements. Moreover, higher rates than the city average were paid in areas dominated by higher quality council housing, also where sales to tenants were highest. In other words, the lack of any straightforward relationship between tenure types and taxation in Scotland's two largest cities points at least to an over-simplification of the thinking which justified abolishing rates and choosing a poll tax.

% High-Income SEGs (1981)	+0.78**
% Unemployment (1988)	- 0.74**
% Low-Income SEGs (1981)	- 0.70**
% Public sector housing (1988)	- 0.24

Table 4.3 Average rate bills (1988 / 89) in Edinburgh's REDs correlated with socio-economic indicators (\*\* indicates correlation significant at the 0.01 level).

Figures 4.2 and 4.3 illustrate the pattern of domestic rates in Inverclyde and Stirling Districts at the ward level rather than the Electoral Division (because of the smaller number of REDs than in the city authorities). In both Districts, the range of ward tax averages in 1988 / 89 and the relationship between highest and lowest rated areas were similar : in Inverclyde, the highest average payment (£898) was 2.4 times the lowest (£373) and a ratio of 2.3 was recorded in Stirling (between £947 and £403). The small number of Inverclyde wards characterised by high proportions of owner - occupied households, expensive

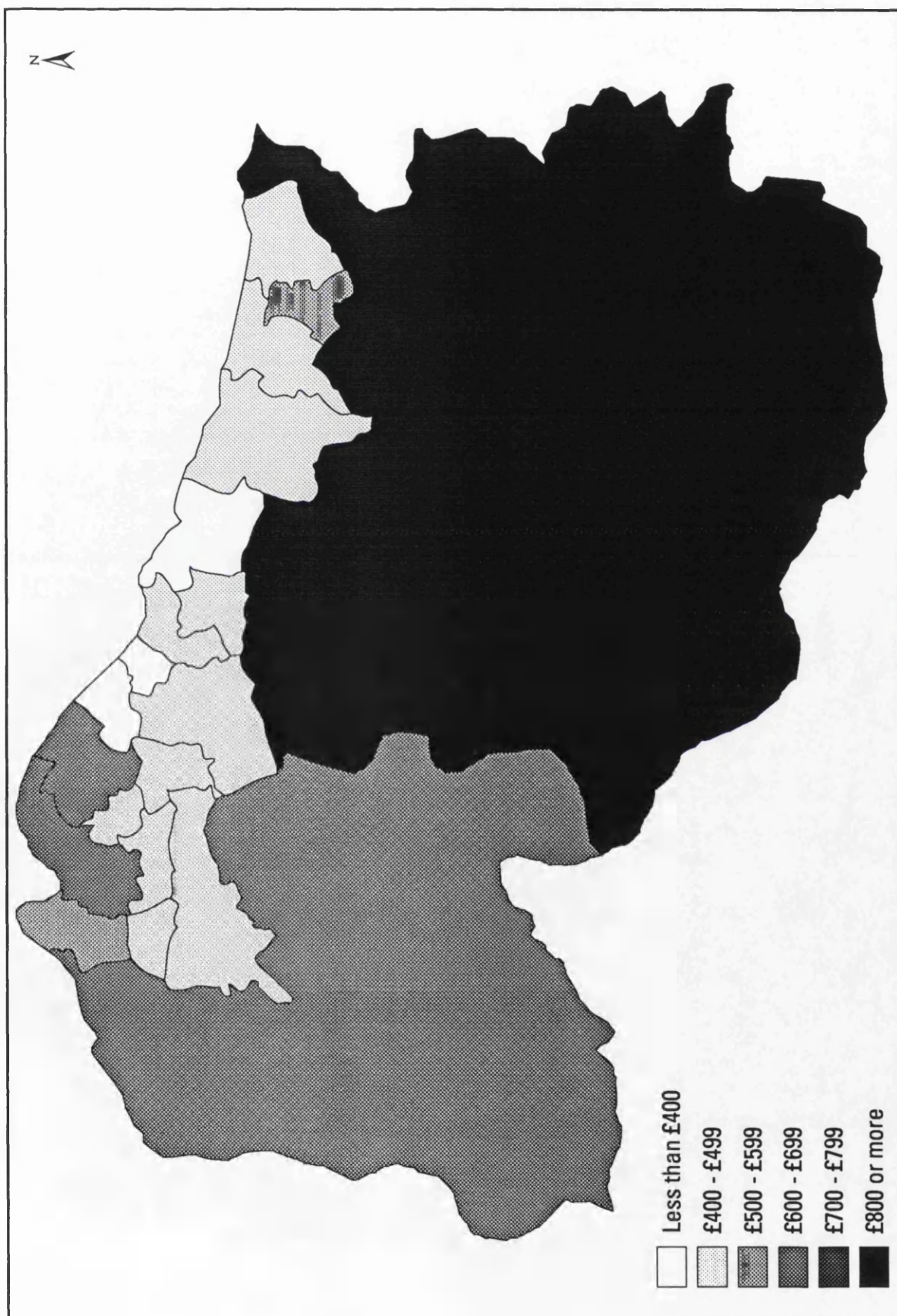


Figure 4.2

Inverclyde : Average household rate bills by ward 1988 - 89.



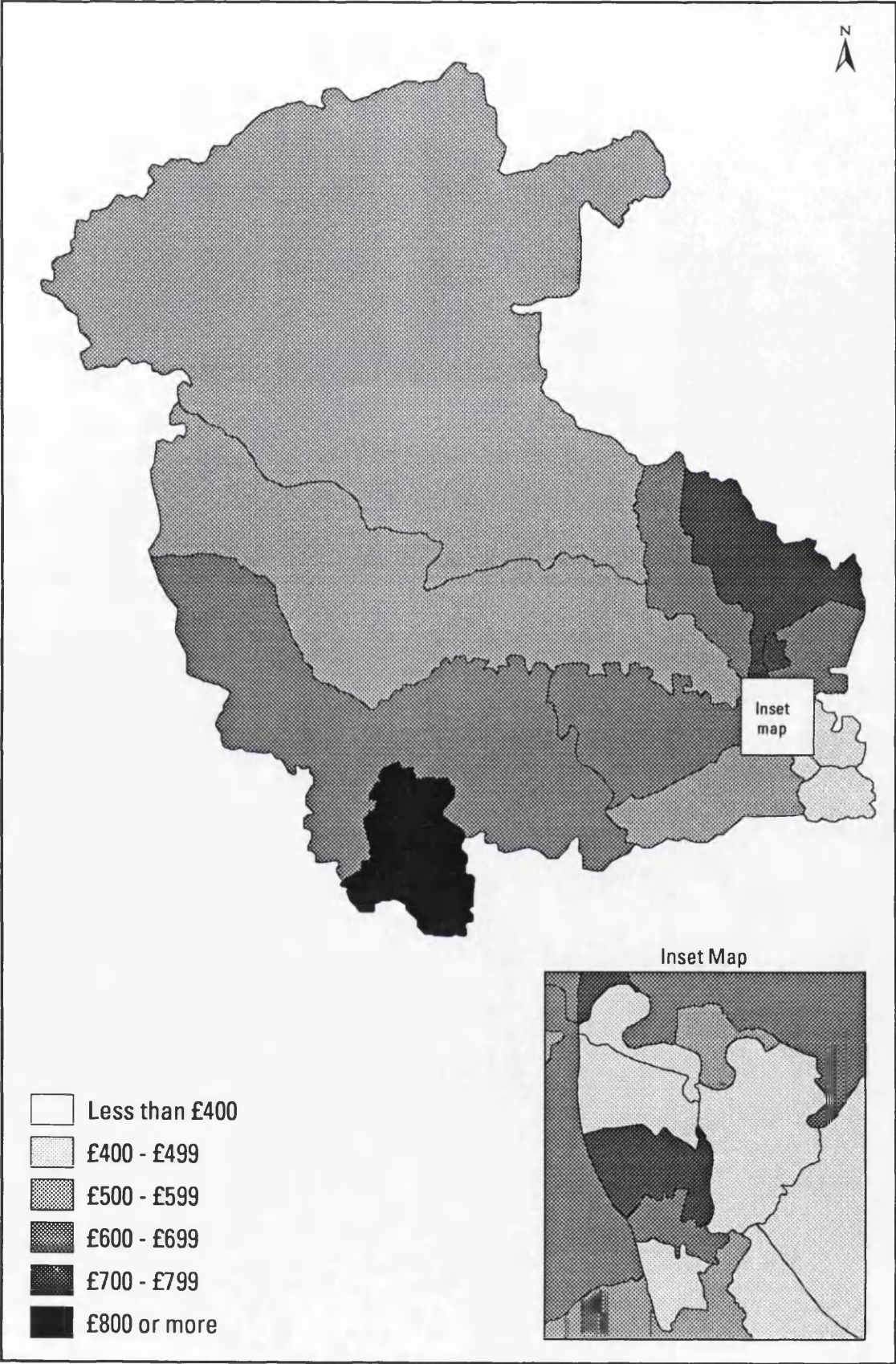


Figure 4.3

Stirling : Average household rate bills by ward 1988 - 89.

housing and professional socio-economic groups (Kilmacolm, Greenock West End and Firth comprising Inverkip and Wemyss Bay) form a group in which rate liabilities were considerably above-average. The large council house sector was differentiated, between lower quality housing and lower rates (in east Greenock wards such as Gibshill, an area of multiple social deprivation on Strathclyde Region's classification) and the wards in the Greenock South West Division for example. Again, an area of owner-occupied tenement housing can be identified (Greenock West Central) : this ward paid the lowest average rates. Stirling District is dissimilar in that it includes an extensive rural area as well as the town of Stirling (shown in the Inset Map, Figure 4.3) and smaller ex-mining settlements. Nevertheless a consistent pattern was evident in Stirling as well : the highest-taxed wards were located in the west of the District where house price inflation had been particularly rapid during the 1980s and in the middle class towns of Bridge of Allan and Dunblane neighbouring Stirling. Within the town area of Stirling, King's Park was clearly the highest-taxed ward reflecting the higher increase in rateable values in 1985 upon higher-priced detached and semi-detached houses. Some degree of differentiation is again apparent among areas of council housing : Gowanhill and Ballangeich wards (forming the Castle Division) include the Raploch estate, identified in Chapter Three as the District's strongest concentration of long-term unemployment, low mobility and lower quality accommodation. Areas including semi-detached council housing of a generally higher standard (such as Cornton) were taxed more highly under the rates. Based on these spatial patterns in Edinburgh, Inverclyde and Stirling some common features of the rating system are identified. The effects of revaluation were unevenly distributed across tenure types but also within tenures across different neighbourhoods. In Eastwood however, the local pattern of taxing was very different.

The range of average rate liabilities between wards in Eastwood (Figure 4.4) was of a similar order to the other authorities, the highest-rated area paying around 2.2 times that of the lowest. However, the actual rate payments were considerably higher throughout the District, Thornliebank (the only ward with a significant public sector housing stock) having an average of £563 compared with £1230 in Broom (the highest tax payment identified in the entire sample). Eight of the twelve Eastwood wards paid rates above £700 in the final year before abolition compared with four in Stirling and only one in Inverclyde (both those Districts having twenty wards). Eastwood's position as a place where the revaluation effect was particularly marked is confirmed, although the broad differences within the District and its dissimilarity from other neighbouring authorities (above all Glasgow, where just one of its thirty three Electoral Divisions had an average rates bill of over £700) were reflected in the revaluation, not created by it. Its local tax burden was not necessarily an accurate reflection of its average house prices but the broad pattern of local amenity which Assessors attempted to quantify could be implied from the spatial variations in the rates burden.

Before moving to consider the more detailed findings of the questionnaire survey as to how different types of respondent and household fared under the rating system (where they



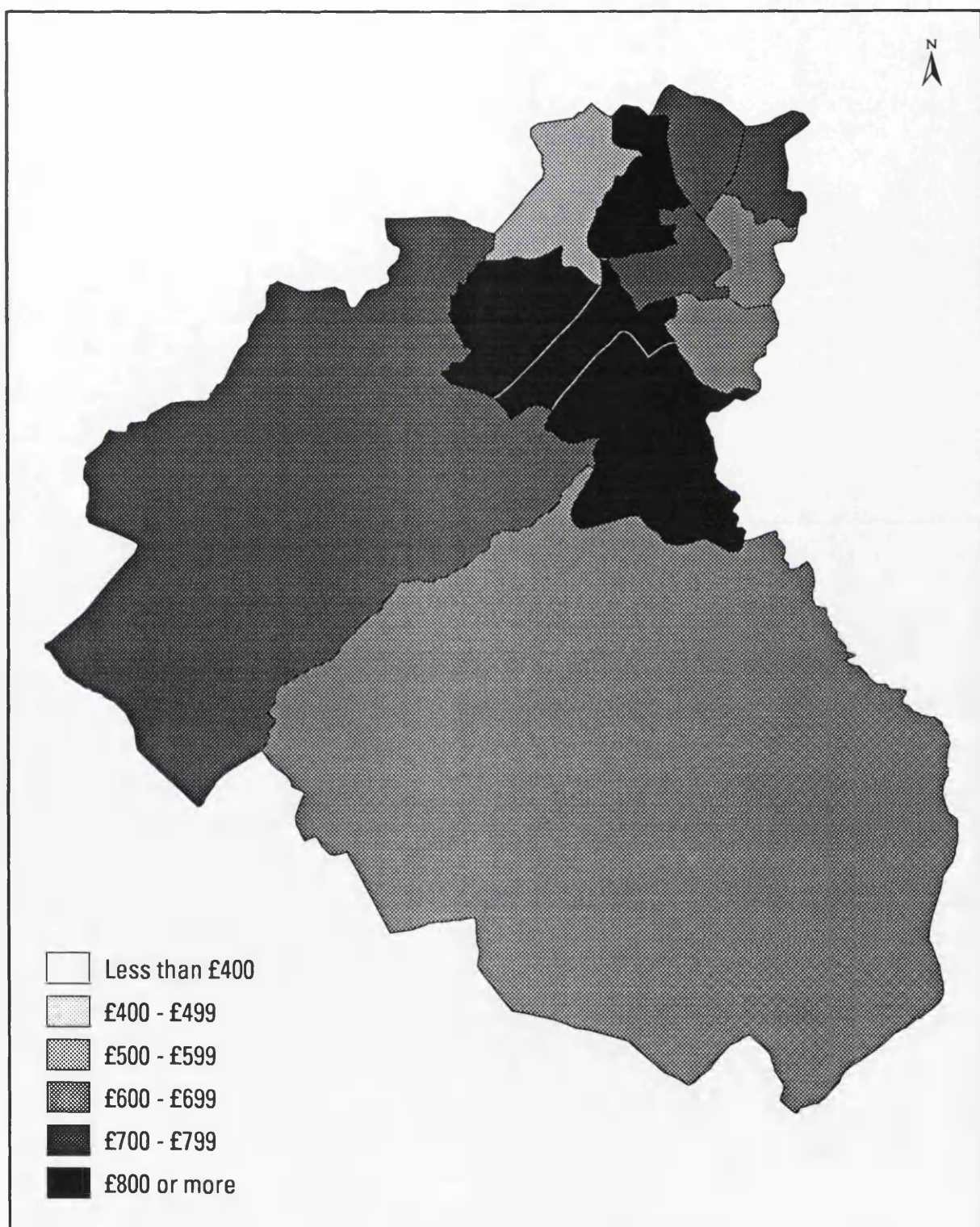


Figure 4.4

Eastwood : Average household rate bills by ward 1988 - 89.

were located being one important characteristic), these outlines of how different areas were taxed can be placed in the broader context of the group of REDs throughout urban Scotland. This sample is extensive enough to accommodate the different taxing decisions of Regional Councils and the different outcomes of the revaluation and to justify a statistical analysis of the factors which can explain the variation. Average domestic rate bills were calculated for the sample and correlated with contextual factors (socio-economic and political) collected for 1988 or the most recent date before that. A summary of the findings (Table 4.4) suggests that the four local authorities discussed individually were representative of the incidence of the rates in urban Scotland. Thus, higher-taxed Divisions were characterised by higher proportions of owner-occupiers, high-income socio-economic groups (SEGs), Conservative Party voters and multi-adult households (a measure derived for use in the following chapter to assess the transitional impact of the poll tax). Tax contributions towards local service costs were strongly related to the number of adults in a household : perhaps the gap between the numbers who paid for services and those who could consume them and vote on them was not as large as the Government had assumed. A more revealing perspective would be to consider the gap to have been based mainly *between adults within the same households rather than between household types*.

% High-Income SEGs (1981)	+0.63	% Unemployment (1988)	- 0.69
% Conservative Party support (1986)	+0.63	% Labour Party support (1986)	- 0.68
% Owner-occupied households (1987)	+0.61	% Households without a car (1981)	- 0.61
Average no. of adults in household (1987)	+0.58	% Low-Income SEGs (1981)	- 0.49
% Alliance (Liberal) Party support (1986)	+0.39	% Council rented households (1987)	- 0.49

(All correlations significant at the 0.001 level)

Table 4.4 Average domestic rate bills (1988 / 89) by REDs in urban Scotland : Pearson Correlation coefficients of relationship with Division characteristics

In contrast, lower average rate liabilities were typical of areas where higher unemployment, low-income SEGs, low mobility and support for the Labour Party were concentrated. The correlation with the proportion of council housing is significantly negative (in the predicted direction) although less of an influence on reducing tax payments than owner occupation was on raising them. Given that this relationship is stronger across the group of urban Divisions than in either Edinburgh or Glasgow, the conclusion would appear to be that the degree of intra-tenure differentiation in terms of quality, costs and associated local taxes was greater in city Districts than elsewhere. The sample has not been split between city and non-city Divisions although a separate analysis might be expected to reveal a stronger negative relationship in Districts like Inverclyde for example. Thus, the rates burden may have been distributed in an arbitrary manner for many protesting households. A capital values basis for the rates would have made the method of assessment more visible, but may have expressed the distinctions between neighbourhoods and local authorities more

sharply. It would probably have fuelled the rates protest further still, since the core motive was not to protest against the Regional Assessors but the uneven treatment of households and tenures. The rates were spatially redistributive : there was little argument about this conclusion, but much dispute over whether that should be the outcome of a local tax.

#### 4.5 Who paid the rates ? Assumptions and evidence

Before the results of abolishing the rates can be considered (Chapter Five), a more detailed study of how the burden of the rates was distributed between households and between places is justified. Many of the assumptions made during the anti-rates protest were made on the basis of popular theory rather than any analysis of the available evidence. More significantly, some of the arguments used against the rates were clearly influential in government decision-making as judged by the Green Paper published to conclude its review of local government finance in 1986 : moreover some of these assumptions appeared to be adopted without a comprehensive study into who, and where, paid how much towards the costs of local services. The major weaknesses identified in domestic rates can be summarised as problems of local service supply and demand. In turn these were dependent upon the nature of the local tax system. From here the most significant assumptions made to justify abolition of the rates can be identified.

The Government was concerned that councils (in the role of supply) and electors (as service users in the role of demand) had formed coalitions of interest based on rising taxation and public spending which all the public could benefit from but only a section would have to be responsible for funding. This refers again to the important influences of public choice theory discussed in the first chapter : Hepple (1989) for example would argue that this situation could encourage the growth of 'local leviathans' in the absence of any effective fiscal control. The theory of motivation built into this concept was also mentioned previously : those acting on behalf of the council and members of the public were assumed to act in ways to maximise their own self-interests, whether that amounted to securing jobs by expanding departmental budgets, increasing spending on services to win electoral support or vote in local elections for higher spending while the resulting higher taxes could be faced by someone else. Thus the Government's own analysis argued that a majority of electors were low or non-contributors to service costs since less than one-third of those eligible to vote paid full rates. This distribution of costed versus uncoded interests was assumed to encourage *fiscal exploitation* of the taxed by the untaxed. To be more specific the problem of *freeridership* was established (Miller, 1988) : the main implication was that the members of council households would turn out to vote disproportionately in local elections, supporting redistributive taxing policies (including the example of differential rent subsidies) which would cost ratepayers more (*read synonymously as homeowners*). This suggestion that a minority of *voters* paid no rates rather than *electors* was accompanied by no evidence on turnout bias in local elections (discussed in detail in Chapter Seven). In fact no systematic evidence had yet been presented on this matter.

The question of ratepaying was investigated in the postal questionnaire conducted across four local authorities. In response to the question asking whether the respondent had paid rates and whether their bill had been rebated or not, a large majority described themselves as full-ratepayers. This finding is apparently at odds with the Government's figures (Department of the Environment, 1986), but cannot be explained in terms of the sample being heavily biased towards householders. Instead this figure is consistent with the results of Miller's research for the Widdicombe Committee (expanded in Miller 1988). He found that up to 90% of his respondents described themselves as ratepayers, a figure repeated after re-interviews were conducted. Miller concluded that this result was consistent with a 'psychological ratepayer' hypothesis : that the minority of unsubsidised ratepayers emphasised in the Green Paper was derived from a narrow view of how households paid bills. Full-ratepayers were not only assumed to be owner-occupiers (a claim which will be studied later in this section), but one member of every household was designated as its 'head' and therefore the taxpayer. Usually this was assumed to be a man. Women in multi-adult households were thus generally regarded as non-ratepayers. Applying the logic of the Government's assessment of how the rates worked and how people behaved under the system, women in this position formed the largest group of 'freeriders' in so far as they were considered untaxed. To argue that non-householders in a multi-adult household had no interest in changes in rate bills is of course counter-intuitive. Although rate bills were charged to the head of household on an individual basis, clearly this did not mean that only one member of it was taxed while the others were untaxed (Morrissey et. al. 1990). There is then little reason to support the logical outcome of the Government's assumptions (which were never carried through in the policy analysis), that wives were particularly interested in voting for higher taxes which their husbands would have to pay. *There were many more psychological ratepayers than directly-billed householders.* Evidence provided in Table 4.5 confirms this point : no distinctions at all in ratepaying definitions emerged between the sexes : less than one in five respondents, the same proportion of women as men, described themselves as non-ratepayers. (Definitions of non-ratepaying have been amalgamated for this and other Tables).

Accepting this explanation, the proportion of non-ratepayers becomes considerably smaller. This version of freeridership amounts to an elaborate theory of behaviour which a number of reviewers have criticised. In addition to the reductionism implied in an economic theory of voting (Midwinter and Mair 1987), the 'freerider' theory appears to be on particularly weak ground in its failure to look beyond the aggregate figures on ratepaying. The basis of the Government's prescription was that ratepaying was a matter of interests and identities. Given that the definition of ratepaying interests depended on the interpretations made in different households, the measure derived from the survey results is argued to be more salient to the public than the narrower definition given in "Paying for local government".

Analysis of the pattern of ratepaying continues by assuming that the perception of the respondent was as important as the official treatment of households in billing procedures. The category "full rates" may have been interpreted in different ways for example. Some



respondents may have believed that they did pay full rates, meaning that their payments were considered *full enough* in relation to the services they received. This category may have been chosen by some who *did* receive a rebate. This is a problem of question construction, but should also be addressed to policy-makers studying the nature of taxation. To make the point again, the significance of taxes are rooted in how they are received and how people consider themselves to be positioned relative to others. Since attitudes and behaviour are the concern of this research, and these are influenced by perceptions as much as objective facts, the respondent's own definitions are the crucial factor.

The strongest survey factors differentiating whether full, partial or no rates were paid were more specific than the very general owner - tenant (and householder - non-householder) divisions given prominence during the anti-rates protest. These data (Figures 4.5a and b) indicate that the rented sector was differentiated with a higher proportion of council tenants paying unrebated bills in some areas than privately renting tenants. Rebates were more common in this tenure but even here around half of respondents stated that they paid full rates. The picture is complicated in the public rented category since rate liabilities were billed along with council rents, reducing the visibility of rate payments. This was one further motivation for the Government to favour a per capita tax which would be visible and begin to alter the behaviour of voters who came to realise that the financial decisions of their councils did have a direct material effect on them. Paying full rates was typical among owner-occupiers with a very small proportion qualifying for rebate assistance, but this did not imply that owners were the only category paying full rates (the error committed previously). The housing tenure category least likely to pay rates was a group of 'others', mainly represented by young adult non - householders particularly those still living in their parents' home or in unrated properties (such as term-time student accommodation). This profile is confirmed by relating the ratepaying categories to age groups. Few significant differences emerged between age groups above 25 years other than a tendency for oldest respondents to have received a higher proportion of rebate payments (along with Housing Benefit, concentrated among lower-income pensioner households). The most marked distinction was between youngest adults and all others, a large majority of those in the 18 - 24 years age group having paid no rates at all. In other words youngest respondents differed in that they did not see themselves as ratepayers, even if a member of their household had been billed. This finding must be interpreted cautiously since some of the respondents in the younger part of this band were unlikely to have been in a position to contribute to a rate payment the previous year (having been in education, training or unemployed). Nevertheless the finding is clear enough to state that it was these non-ratepayers, usually non-independent actors in the housing market, who would be most affected by the abolition of rates and the widening of the local tax net to include them for the first time. Whether this group posed a problem of irresponsible electoral behaviour in addition to consuming services at no personal cost remains to be assessed. However, no mention was made in the process of abolishing rates that 'the rest of the community' held to be subsidising the service costs of such 'freeriders' usually meant the parent members of

the household.

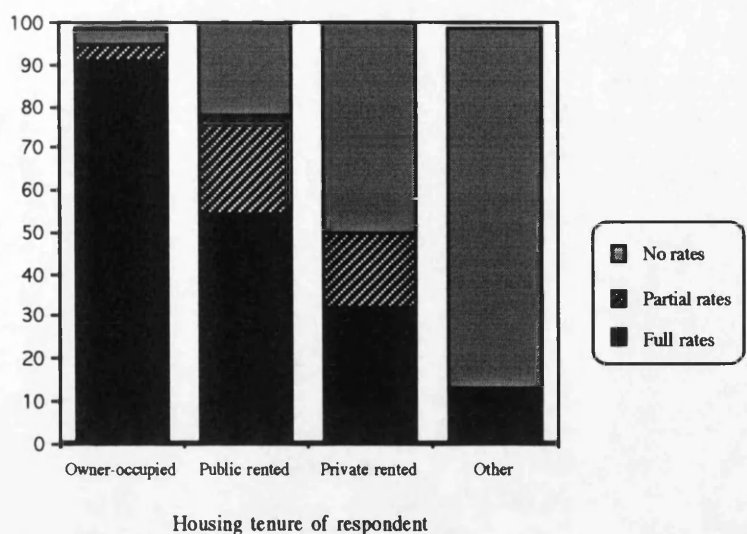


Figure 4.5a Ratepaying categories related to housing tenure of respondent

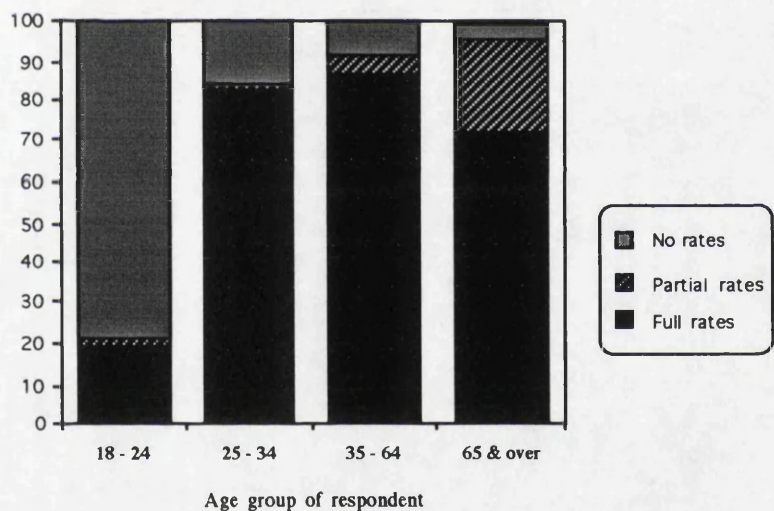


Figure 4.5b Ratepaying categories related to age group of respondent

Other survey indicators significantly differentiated respondents in terms of the ratepaying distinctions (Table 4.5). These results indicate that unreputed tax liabilities had been more common among non-manual socio-economic groups. Rebate payments, either in part or fully, were received by more than one-third of respondents in manual groups although this figure was still far lower than the majority presumed to be subsidised by full ratepayers in earlier arguments. A further relationship is of interest, given the assumptions made about how the taxed and untaxed behaved in local elections. One implication of the Government's

theory of motivation was that tenants and their families were likely to vote for the Labour Party in the expectation that it would raise spending on public services which they would benefit from. In turn, the burden of increased taxation to pay for expanding service budgets was held to be faced disproportionately by Conservative-voting home owners.

PAYRATES (Question 3c) : "Under the rates did you pay full rates, partial rates, no rates (full rebate) or no rates (not the householder) ?"

	Full rates	Partial rates	No rates
ALL	77	8	15
(I) Sex			
Male	77	6	17
Female	76	8	16
(X <sup>2</sup> = 0.9, 0.63)			
(II) Occupational Group			
Professional / Managerial (AB)	92	0	8
Skilled non-manual / Clerical (C1)	81	3	16
Skilled manual (C2)	77	3	20
Unskilled manual / Unemployed (DE)	51	17	3
Retired	70	21	8
(X <sup>2</sup> = 54.7, 0.00)**			
(III) Local authority			
Eastwood	84	6	10
Edinburgh	75	10	15
Inverclyde	65	13	22
Stirling	80	2	18
(X <sup>2</sup> = 19.1, 0.00)**			
(IV) Political party identification			
Labour	69	13	18
Conservative	87	6	7
SNP	67	7	26
Liberal Democrat	77	5	19
None	61	5	34
(X <sup>2</sup> = 33.5, 0.00)**			

Table 4.5 Ratepaying categories related to key survey indicators (based on question PAYRATES)

That had been one of the messages during the revaluation protest in Edinburgh for example. From Table 4.5, differences are evident in terms of the political preferences across ratepaying categories. Reading the table as presented indicates that Conservative

Party supporters were most likely to have paid full rates, but again in every category at least six out of ten respondents also occupied that category. The only bias among the non-taxed in political terms was the under-representation of Conservative identifiers. Non-ratepayers made up greater proportions among non-partisans and SNP supporters, but in neither case more than one-third (mainly an alternative way of categorising young adult non-householders).

To consider the same relationship from another perspective, the theory of motivation is also compromised if not disproved. The unrebated were more likely to support the Conservatives than another party, although 45% support was not significantly higher than the sample aggregate proportion. Moreover, among full ratepayers, Labour support was hardly below the average level of support. Even if the Government's thesis were accepted, that only full ratepayers had a visible and costed interest in paying for local government services, a minority identified itself with the party considered to offer lower rates. A pro-Labour bias was identifiable among partial ratepayers (those receiving a rate reduction but not a full rebate). Among self-defined non-ratepayers, *no clear political profile emerged* : the largest group of respondents in this category (Labour supporters) accounted for less than one third of the total. Thus the clear partisan effects of the distribution of the rates burden expected based on government thinking failed to be confirmed on the evidence of the survey.

The final conclusion from Table 4.5 suggests that the qualifications emerging from the aggregate spatial analysis of the rates distribution were justified. Despite strong spatial distinctions between wards in the four sample authorities in the average rates bill, the simpler division between taxed and untaxed respondents was a much weaker differentiating factor between the areas. Similar majorities of respondents considering themselves to have paid full rates as across the other categories were observed. Eastwood reflected its concentrations of high-income, home owning households in having the highest proportion of fully taxed respondents, but the most significant feature is that the public interpretation of ratepaying advanced by Miller is apparently consistent across areas as diverse as the local political contexts studied here.

Although the aggregate and individual / household data measure the incidence of local taxation in different ways, spatial correlations and the positioning of respondents in ratepaying categories appear to reinforce one another. Thus the strong and positive relationship between higher average rate burdens and concentrations of higher income socio-economic groups and home owners is implied by the survey finding that professional and other non-manual respondents were most likely to have paid full rates. The implication runs in the same direction, although this does not amount to a definitive conclusion. (A higher probability of paying unrebated bills can be assumed to mean that these respondents were also among those paying higher rates). This apparently straightforward linkage cannot be assumed in the other direction however. The general conclusion that greater rebate assistance and lower rate levels were characteristic of the council housing sector should be

qualified by patterns in Edinburgh where low income areas were differentiated by housing tenures : the Wester Hailes council housing estates conformed to the expected relationship between tenure and socio-economic classifications, but inner-city neighbourhoods in Haymarket and Tollcross did not since these were low-rated and low income areas but dominated by privately-owned properties. High and low quality houses are found within as well as between tenures, expressed in the uneven growth of sales to council house tenants for example (Forrest and Murie, 1988). Simplification may assist the task of the policy architects and certainly strengthen the grounds for public protest. But it conceals or ignores the reality of situations produced by the local tax system.

This survey analysis suggests that the rates were redistributive between different individuals and households, although to what extent is difficult to judge since the survey questions asked about ratepaying categories rather than how much rates were paid. Nor did the survey collect information on household incomes which would have been the most direct method - if far from straightforward - of evaluating the redistributive incidence of the tax. Figure 4.6 however presents the relative distribution of the rates burden across different household income bands, expressed as a percentage of the rate payments of the top income band (households whose net weekly income was above £500). Although the data refer to England and Wales for 1987, the trend is likely to have held for Scotland as well. Adjusted for rebate payments, the relative burden rose steadily from payments of between 10% and 20% of the maximum rate bills to around 50% closer to the median income band.

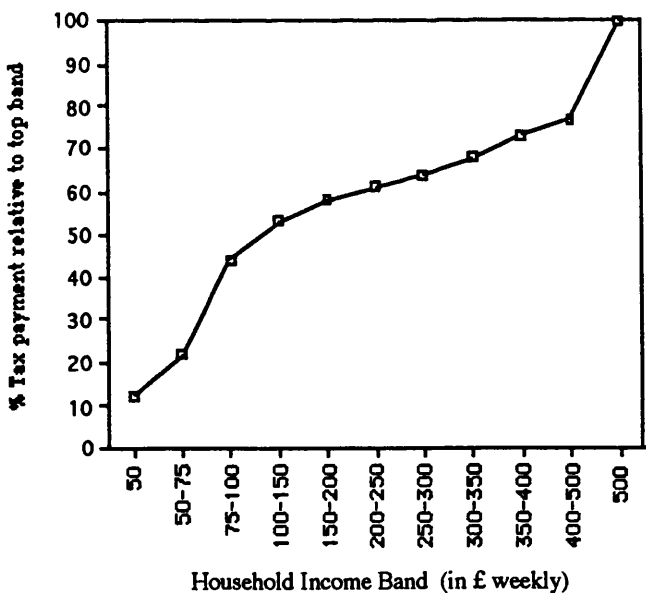


Figure 4.6 Distribution of household rates burden relative to payments of top income households : England & Wales 1987 (Source : Travers, 1989)

This confirms that the rates were progressive in their impact, representing a taxing method

which was redistributive between household types as well as types of place. The rebate system was certainly responsible for the pattern in Figure 4.6. Councils which increased their domestic rate poundages received higher tax revenues from households in properties with higher rateable values and *generally* higher incomes.

Although the earlier results in this section are at odds with the assumptions made in the Government's review of the rates, these findings about the distribution of the burden underline many of the objections raised by the anti-rates protest. In other words, the dispute was partly built around inappropriate assumptions. At its core however, the political opposition to the rates was about specific normative views as to what the function of a local tax should be.

#### 4.6 Attitudes to the rates in 1990

The anti-rates protest of 1985 has been reconstructed in this chapter using media coverage and the public's participation. The conclusion that the protest was actively supported in an uneven manner was based on assumptions about the material basis for the protest among households. The narrowness of the campaign was suggested, a surprising outcome if the analysis had been rooted only in the interest devoted to it by the press. An articulate minority was conceptualised as generating more attention than their numbers appeared to justify and by implication a silent majority (whose material interests were not significantly changed by revaluation) was considered to exist. The questionnaire survey included questions aimed at judging public attitudes towards the rates outwith the politically-charged atmosphere of 1985. When the survey was conducted in 1990 the rates had been abolished. The response to the former system of taxing would probably be different from that in 1985: revaluation was more an exceptional than a usual occurrence. Respondent attitudes at this date were expected to reflect a longer-term judgment of the system rather than immediate reactions to one year's gains and losses. They would also be different from those in 1985 because they would inevitably include comparative references to the material effects of the new tax. The relationship between winners and losers in the local tax transition and their attitudes towards both taxes will be considered in Chapter Six following a study of its financial impact. In this section the view of the rates from 1990 is discussed.

The most important question relating to the rates asked whether the respondent had supported or opposed the rates in principle (Question 4.2a) and suggested that the considerable tax increases faced by some households in 1985 had influenced the decision to change to the poll tax. In many of the survey questions the 'Don't Know' category was chosen by a small proportion of respondents (around 5%) and in most of the analysis this category has then been excluded. Unlike polling questions which attempt to predict how people will vote in an election, when larger numbers are usually undecided, would abstain or would refuse to answer and are therefore a crucial floating section of the electorate, this question seeks opinions from *respondents* (who are therefore generally inclined to answer questions). Most participants had experience of the rating system in some form and many

over a long period. For this discussion, the 'Don't Know' category is included since a relatively high number chose that response and some sections of the sample were particularly likely to be undecided.

The response to the question for the aggregate sample (Table 4.6) indicates that close to a majority were opposed to the rates. Even accounting for the bias towards Conservative supporters in the sample relative to central Scotland (and their expected anti-rates opinions), opposition to the tax was not at all narrow. Those places and household types more likely to play an active part in the protest may have been unusual in terms of their degree of mobilisation, but non-participants cannot simply be considered as uninterested or supporters of the rates. However it is the balance of opinions within sub-sections of the sample which are of more significance throughout this research. In particular evidence of polarisation is sought to sustain the 'reading' of the public's view gained in earlier sections of this chapter.

The factor which most strongly differentiated between opinions was the age group of respondents. The salience of this factor in tax attitudes and behaviour will become evident in later chapters. The main contribution to the measure of difference was made by the youngest age group : 18 - 24 year olds were the only group which was more likely to support than oppose the rates. Yet, a *lower* level of support was observed than among the other age groups (which were relatively similar in their tendency to match the aggregate figures). This paradox is explained by the largest minority being undecided about the rates : more than four out of ten in this group replied that they did not know whether they were supporters or opponents, a further expression of the distinctive ratepaying profile of respondents between these ages. That figure was the highest proportion of any section of the sample. In parallel with the findings for ratepaying definitions, housing tenure categories were similarly strong polarising influences upon opinions. Owner-occupiers and council tenants formed the most dissimilar groups, clear majorities in each being opponents and supporters respectively. Privately renting and the 'Other' categories were associated with large minorities being undecided about the rates, related to the imperceptibility of the tax. This was either because rates were included in rent costs by landlords (resulting in controversy once the poll tax was introduced because landlords did not have a legal responsibility to adjust rents accordingly) or because parents paid rates instead. Significant however were the sizeable minorities of respondents who did not adopt their assumed attitude positions : around 30% of owners approved and a similar proportion of council tenants disapproved of the system. These may have been respondents who were expressing the diversity of material interests within their tenure, such as owners of lower-priced (and lower-rated) tenements properties or single-adult tenant households in a high amenity area of council housing. Alternatively some may have based their opinions on broader principles, of support for a redistributive property tax or opposition to a tax on people's housing aspirations.

SUPRATES (Question 4.2a) : "Back in 1985, rate bills increased considerably for some households. This encouraged the government to change from rates to the poll tax. Did you oppose the rates in principle ?"

	Opposed	In Favour	Don't Know
ALL	48	37	15
(I) Age group			
18 - 24	24	33	42
25 - 34	48	36	16
35 - 64	53	37	10
65 and over	51	37	12
( $X^2 = 33.3, 0.00$ )**			
(II) Housing tenure			
Owner-occupied	56	32	12
Public rented	27	57	16
Private rented	43	29	29
Other	22	43	35
( $X^2 = 42.8, 0.00$ )**			
(III) Occupational group			
Professional / Managerial (AB)	58	28	14
Skilled non-manual / Clerical (C1)	55	33	12
Skilled manual (C2)	48	39	12
Unskilled manual / Unemployed (DE)	22	56	22
Retired	50	36	14
( $X^2 = 14.8, 0.06$ )			
(IV) Local authority			
Eastwood	63	22	15
Edinburgh	47	42	11
Inverclyde	32	50	19
Stirling	49	35	16
( $X^2 = 27.2, 0.00$ )**			
(V) Political party identification			
Labour	32	55	13
Conservative	62	25	12
SNP	36	41	23
Liberal Democrat	54	29	17
None	40	40	20
( $X^2 = 38.6, 0.00$ )**			

Table 4.6 Respondent opinions of the rates system in principle : responses to question SUPRATES by key survey indicators.

Given the apparently place-specific and partisan definition of the anti-rates protest, two



other findings in the Table are not surprising. Strongest opposition to the rates was provided by Eastwood respondents. Twice as many were against the system as in Inverclyde (where a majority were supporters), although these figures should be used to emphasise the point that the balance of opinion between these authorities - affected to very different degrees by revaluation - was less dramatic than could have been anticipated. In terms of political polarisation, the distribution of supporters and opponents between the largest parties was expected. Conservatives split strongly opposed and support for the rates was considerably above average among Labour identifiers. Even here, some Conservatives were prepared to support the system that their party had wanted to reform for years and up to one-third of Labour supporters presumably favoured the abolition of rates. What respondents would prefer as a local tax, as distinct from evaluations of two different taxes, will be discussed later. In Chapter Six it will also become clearer on what basis some people diverged from the most common opinion of their group by demonstrating how winners and losers in the tax transition compared the rates with the poll tax.

On this question specifically, SNP partisans were split between three categories, but closer to Labour supporters in their relatively low degree of opposition. Liberal Democrats on the other hand were much closer to Conservatives in being mainly against the rates. As is seen in Chapter Six though, these findings only begin to inform an insight into opinions on local taxes. Liberals, for example, were close to Conservatives in opposing the rates but they diverged on the question of the poll tax replacement. This acts as a reminder of the local tax options beyond the two studied here.

Finally, one measure of the public response to the rates which is of particular interest given the theory of 'freeridership' is indicated in Figure 4.7. In its justification for abolishing the rates, the government drew strongly upon household types which were considered to be treated unfairly by the rates, one taxed too heavily and the other too lightly, recalling the concerns of the Giffnock Ratepayers Association in Eastwood for example. The situation of single adult households living in a property with a rates burden which had increased beyond their capacity to pay was commonly used to demonstrate the unfairness of the rates. As discussed previously, the symbolic value of portraying such households as elderly widows living in their family home was effective in convincing many people that the rates was an unjust method of taxing. For such households the tax burden may indeed have become too high : whether this merited a reform of the method of taxing or whether the rebates system should have been able to accommodate them was vigorously debated at the time (Midwinter and Mair, 1987). The other symbolic type used by the Conservative Party in its campaigning role (rather than by the Government in its policy-review role) was evident when the poll tax was first floated as a strong candidate for replacing the rates. The opposite household type was defined as a council house occupied by a working tenant and perhaps three or four adult children remaining in the home who were also working. In other words, the combined income of that household was compared with the retirement pension of the previous type and then their associated rate payments were compared. The council tenant's household was being under-taxed by the rates : clearly such households

were in the forefront of policy decision-makers in articulating the freeridership scenario. From this perspective, the transition to a per capita tax which would widen the payment base could be presented as a simple and seductive alternative.

To consider how attitudes towards the rates were related to household demography, the association between support / opposition and the number of adults in the respondent's household was studied. The expectation was that opposition to the rates should have been strongest among single adult households who had to pay rate bills from one income (or perhaps none) and that larger households would be less opposed since the service benefits received on the basis of one rate payment divided between a potentially higher number of earners would be a net gain. In fact the balance of opinion among smallest households was equivalent to that for the sample as a whole (Figure 4.7). The clearest difference was between two-adult and three-adult households : the former showed a net disapproval rating of +20 (compared with +11% on average, the difference between the proportion of opponents and supporters) in contrast to the net *approval* rating of +5% among three-adult households. However among this group, support for the rates was not particularly high and among households of at least four adults the trend was not continued.

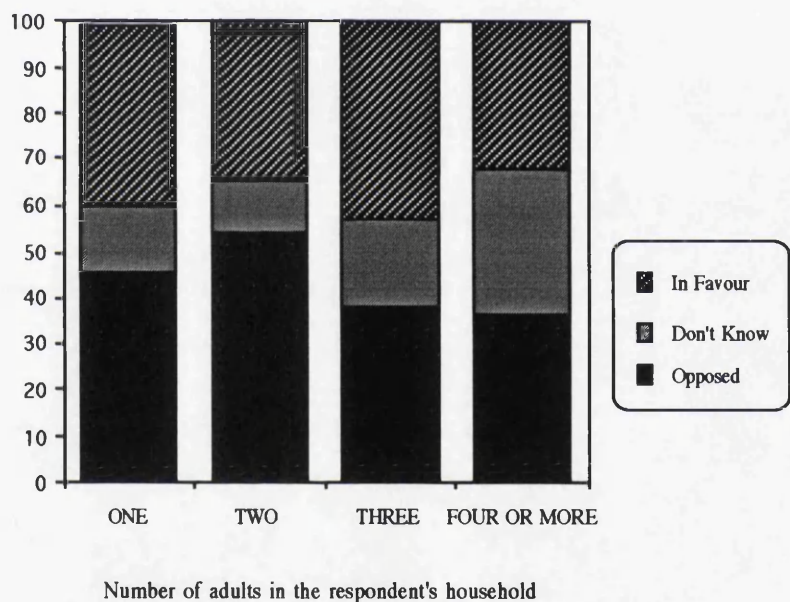


Figure 4.7 Responses to SUPRATES question (% opposing, supporting and undecided about the rates) related to the number of adults in the respondent's household

Largest households (based on the number of adults) were less likely to support or oppose the rates, with around one-third of their members being undecided. This is again likely to represent young adult non-householders who contribute to larger household sizes. The evidence then does not support the theory of household size implicit in the 1986 local tax review. This conclusion is not surprising given the finding based on the aggregate spatial analysis (Table 4.4) : this implied that households with more adults were more common in

areas of high rates. A possible explanation for the relationship between household demography and the pattern of taxing is suggested in Chapter Five. An alternative theory then would have been to expect stronger opposition among many larger households since they were often paying *more* in rates.

An intriguing test of the Government's theory would have been to conduct it in the narrowly-defined manner it required. Thus, the attitudes of heads of households only would be considered since they were defined as the ratepayer. Whatever these results would have been they would not have qualified as evidence for the review. Evidence ought to have been based on a study of the processes which a policy seeks to represent. Instead the Government's review appears to have been rooted in its own reading of household budgeting, informed by inaccurate assumptions about household types (their numbers and their tax liabilities). The extent to which theories of motivation and behaviour as expressed in the local electoral process were also inappropriate will be considered in Chapter Seven. In conclusion to this chapter, the characteristics of the Scottish anti-rates protest in 1985 have been studied. The dispute revealed how economic self-interest mobilised activity and how it was directed at both local and central government. However, the campaign also took on symbolic dimensions : victims were identified and sources of blame were also found (the coalition of interests considered to favour retaining the rates including council tenants and 'England' or at least the Government for its unequal treatment of Scotland). The reaction of central government and its renewed commitment to find an alternative local tax was assessed. A critique of the policy-makers approach to the problem was developed through an analysis of aggregate spatial relationships and survey findings. Lastly questionnaire data was drawn upon to provide a first insight into the core opinions of the public to the rates, five years after the revaluation exercise. Although the 1985 protest itself was conducted by a small and vocal minority able to capture the media's attention, the remaining silent majority did not opt out of the campaign simply because it supported the rates.

One further qualification is related to interpretations of the significance of the Scottish rates dispute. The literature on this subject suggests that the revaluation protest provided a catalyst for the reform of local government finance (Midwinter and Monaghan 1991) although the failure of the wider Government strategy for controlling council spending is also identified as a key influence. The evaluation of Travers (1989) is representative : "When the Scottish rating revaluation made the Government spectacularly unpopular in 1985, the search for a new local tax was made." Writing after the poll tax had been introduced throughout Britain, Gibson (1990) argued that the local accountability rationale being emphasised by central government as the justification for the reform was misleading and that the Scottish protest was at least 75% responsible for the original decision to search for an alternative tax : "The importance of the Scottish revaluation has, I think, been either much underestimated or forgotten" (p.98). Midwinter and Monaghan (1991) agree with Gibson's judgment : "The prospect of electoral defeat in the Conservative heartland prompted action at first through temporary subsidies and later through the abolition of

domestic rates" (p.48). These conclusions appear to fit uncomfortably with the bargaining powers perspective developed in this chapter since there was no obvious reason why unpopularity in Scotland should concern the Conservative Government in strict electoral terms. Each analysis approaches the poll tax by reference to the Scottish rates protest, which is to make an important link. However, the importance of the revaluation *in its own terms* can also be overestimated. What was often implied but not quite made explicit was that it was not the implications in the *Scottish* Conservative heartland which were most important in the decision-making process, but elsewhere in the marginal constituencies of England which would have faced a more dramatic revaluation effect and reacted in a more explosive and damaging fashion. *Thus it was the parallel to be drawn from the Scottish experience which was the salient feature rather than the Scottish experience in itself.*

In Chapter Five, some of these conclusions are developed further. The spatial effects of abolishing the rates and introducing the poll tax in 1989 are traced. By closing the gap between the taxed, service users and voters, dramatic movements were produced in who and where paid how much for local government services. In turn, a transformation of 'the minority' and 'the majority' occurred. The anti-rates protest would be resolved for its participants but another tax dispute would begin.

## 5. Shifting the local tax burden: the transitional impact of the poll tax

### 5.1 Introduction

The eventual introduction of the Community Charge legislation to Scotland in April 1989, one year ahead of the rest of Britain, followed at least a year's sustained campaigning against it. Public opposition had rapidly grown (NOP, 1989) and five months earlier the Glasgow Govan by-election had provided the SNP with a successful platform from which to launch its non-payment protest. Much of the argument surrounding the poll tax then was familiar by the time it was implemented. Although the material impact was still to be felt, political opponents of the tax had sought to make clear to the public how the abolition of domestic rates would affect them. Academic studies focused on the likely implications for local authorities attempting to make the system work successfully (Gibson, 1987) and geographers contributed to the debate by drawing out the spatial as well as the social impacts of the transition, in Glasgow (Paddison, 1989) and large and intermediate-sized English cities (Burnett, 1989) for example. While there was some agreement on the probable fiscal effects of the system in producing a geography of winners and losers, interpretations of this in terms of fiscal justice and indeed the relevance of such a concept to issues of taxation differed markedly (Bennett 1989 and Hepple 1989 take an alternative view on the subject from most others). Moreover, the studies referred to had in common the disadvantage of using existing data to forecast future trends, even if their broad conclusions proved fairly accurate in retrospect.

The analysis presented here seeks to address this problem by using data relating to the actual impact of the poll tax on domestic households in its first year. The distribution of the transformed local tax burden is traced using aggregate data (extracted from the newly-implemented Community Charge Registers) in the sample of Regional Electoral Divisions covering urban Scotland.

### 5.2 The poll tax : a new 'political arithmetic' ?

The strategy of calculating the outcomes of policy changes in order to concentrate benefits towards specific groups and attempt to secure electoral majorities has been defined as one of constructing a *political arithmetic* (Butcher et. al. 1990). The concept has been applied to Thatcherism in its pursuit of policies which resulted in financial gain for those in a position to participate : income tax cuts for higher earners, share-ownership in the privatised public industries (particularly characteristics of the first two Thatcher administrations) and relative advantage for those able to take advantage of tax concessions and subsidies in consuming privately-delivered welfare services. Use of the Galbraith thesis (1992) centred on the two-thirds / one-third society in which the majority form 'the contented' can be criticised for under-emphasising the differentiation within as well as

between these sections. Theories of core and periphery positions in the labour market (Dickens, 1988) may be a more appropriate means of conceptualising the differences among those who form the majority in employment. Nevertheless there are clear parallels with this concept and the strategy of under-writing existing social differences through the policy process in an attempt to maintain the relative position (and support) of the contented (among whom are represented those in a position to influence the policy process more directly through their powers of articulation. This argument could be made for some of the groups involved in the anti-rates protest). In contrast other sections of the public are considered to lack similar influence : their relative material disadvantage is compounded by the uneven distribution of political bargaining powers. In other words, policy calculations might seek to exclude such groups or target negative outcomes in their direction. The poll tax provides the opportunity to consider how this strategy was pursued and whether it succeeded.

Writing at a time before the poll tax was implemented, Butcher et. al. (1990) considered the reform to be another (probably the classic) example of forging a "political arithmetic" which would hold together a strategic though "...fragile coalition....to enable power to be retained" (pp.159-60). The strategy with the poll tax then was to ensure that winners in the transition were situated on the correct side of the political fence (Government supporters) and that the number of sympathetic losers was minimised as a damage limitation exercise. For most the changes were expected to be marginal (Midwinter and Monaghan 1991). The approximate arithmetic suggested single-adult and high-rated households as winners, multi-adult households as losers and a broad band of two-adult households to be facing only modest gains or losses. Moreover Butcher et. al. predicted that with the poll tax "there is not much of a political gamble...for the Conservatives" (p.160). This conclusion was based on the original Green Paper analysis which expected a similar number of households to gain as to lose (and a small majority of electors to face higher taxes). What was overlooked however was the relative extent of gains and losses. In addition the effects of the 1988 Social Security reform, introducing a minimum rates payment for all households established tax losses for many lower income households in Scotland one year before the poll tax was implemented. As is discussed later in this chapter (and in Chapter Six), both the scale of tax redistribution and the public response had been under-estimated.

The strategy is based on an instrumentalist interpretation of politics and behaviour being pursued by decision-makers. The theory, which is of recurrent interest to this research, holds that individuals react primarily to the situations they experience *personally*. If ten per cent of the labour force is unemployed, or if Social Security benefits are cut, the majority who are unaffected by either problem would be expected to develop alternative sets of priorities. Winners under the poll tax then ought not to be opponents of it : losers who opposed the party of government anyway would be unable to exert effective political influence. That is why the key to a political arithmetic approach is not how many people become losers but who they are and where they are located. Recalling the rates revaluation

protest in 1985, it was "the locus of discontent rather than the scale that was important" (Midwinter and Monaghan 1991, p.48). The response to the poll tax would also come to express the uneven distribution of effective powers of bargaining in spatial terms. How the plans for the working out of the new tax system compared with its actual effects is the concern of this section.

### 5.2.1 Household budgeting

This chapter focuses intentionally upon the position of *households* before and after the introduction of the new tax. This may seem inappropriate, since the *raison d'être* of the community charge was to encourage responsibility towards paying for services at the *individual* level. Gibson and Stewart (1991) for example consider the potential changes resulting from the abolition of rates by investigating shifting tax burdens per adult (rate bills being transformed into per adult payments as well). A different approach is adopted here. Despite the difficulties inherent in comparing a tax levied notionally on one person per household with one on all the adults in the household, it is likely that the arrangements made by most households in meeting local tax payments persisted following the changes. To be more specific, the household is chosen as the focus for attention rather than the individual because it is this level of collective budgeting which is considered as more common. Gibson (1990) criticised the implication of the Government's argument that household payments reflected in one household bill meant that 'personal zero payments' existed for all except the individual payer of bills : the household was regarded as "a much more appropriate level of analysis" (p.46). Writing before the rates had been abolished in England and Wales, Travers (1989, p.18) concluded :

"It is difficult to be precise about effects on individuals because it is impossible to know with certainty who contributes towards existing rates bills. In some households a single adult may pay the whole bill, where in others it might be shared. Moreover in the new system, there will be some households where one person pays on behalf of all adults in the home (in others, each adult will pay separately)".

Evidence from the questionnaire survey confirms the judgment that households adopt different strategies in paying taxes. Paying the poll tax for another person was a common arrangement (Question 3d - labelled PAIDOTHER) although it was more characteristic of men than women. No clear differences emerged between owner-occupiers and council tenants (although respondents in the private rented sector were considerably less likely to take responsibility for another poll tax bill, Table 5.1). Least likely to have paid someone else's poll tax bill were those in the 'Other' tenure category and among 18-24 year olds, between which there is considerable overlap. This pattern reveals only half of the picture though. Considering responses to the question asking who had not paid personally because someone else had paid for them (Question 3e - labelled as OTHER PAID), an inverse pattern emerges. A much smaller proportion of respondents stated that someone else had paid, but this is biased strongly towards women and less so to the non-economically active and non-independent participants in the housing market. Excluding

single-adult households, more than half of the respondents had either paid another's bill or had their bill paid by someone else. There is a striking gender difference on either half of the equation (Figure 5.1).

	Paid another person's poll tax (PAID OTHER)		Another person paid poll tax (OTHER PAID)	
	Yes	No	Yes	No
ALL	40	60	15	85
(1) Sex				
Male	53	47	4	96
Female	25	75	27	73
(X <sup>2</sup> = 36.2, 0.00**)				
(2) Age Group				
18 - 24	7	93	11	89
25 - 34	40	60	11	89
35 - 64	43	57	19	81
65 & over	48	52	8	91
(X <sup>2</sup> = 23.5, 0.00**)				
(3) Occupational Group				
Professional / Managerial (AB)	53	47	3	97
Skilled non-manual / Clerical (C1)	40	60	9	91
Skilled manual (C2)	40	60	9	91
Unskilled manual / unemployed (DE)	22	78	10	90
Non-economically active	37	63	26	74
(X <sup>2</sup> = 10.0, 0.02*)				
(4) Housing Tenure				
Owner-occupied	45	55	15	85
Public rented	41	59	9	91
Private rented	13	87	9	91
Other	3	97	21	79
(X <sup>2</sup> = 33.0,0.00**)				

Table 5.1 Paying another person's poll tax bill and having someone else pay : responses to questions PAID OTHER and OTHER PAID by survey variables



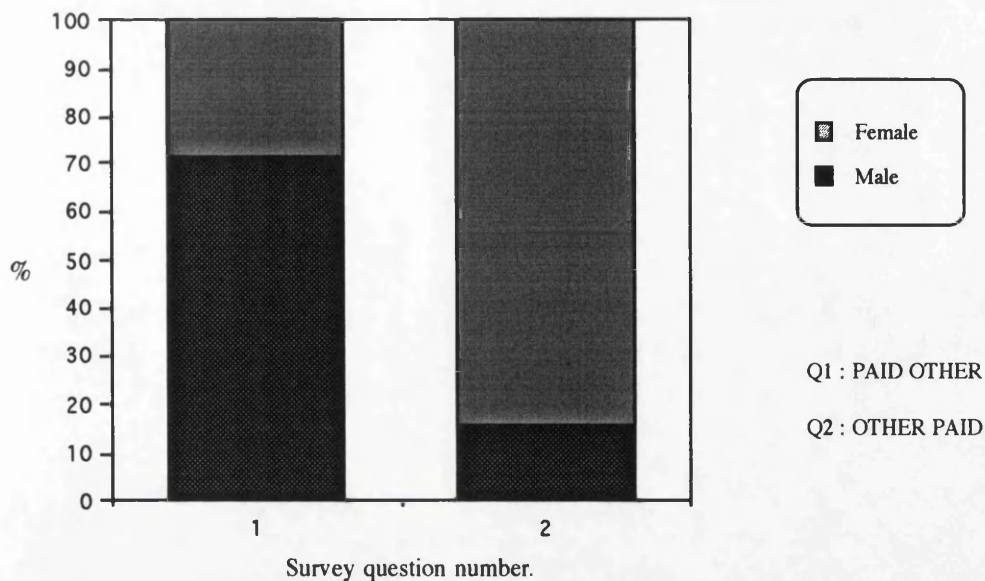


Figure 5.1 Paying for someone else and having another pay : the gender split

These results point to household budgeting in terms of poll tax liabilities as a common strategy, particularly for the tax bills of non-economically active women being met by husbands for example. However, what is particularly marked is the disparity between the two sets of responses : there are many more people who claimed to have paid for someone else than there were who claimed to have experienced such 'assistance'. The difference is too significant to be the result only of sample bias, which might have resulted in an over-representation of households budgeting collectively. To estimate the match between the responses, a survey of all members of the household would be necessary. As the survey design stands, only one member of each household has acted as its representative. For this reason, there is potential for different interpretations of budgeting to emerge. Such differences appear to be reflected in a striking manner between men and women : half of the male respondents reported paying someone else's poll tax bill; only one quarter of the women in the sample stated that their bill had been paid by another person.

Under the rates, one householder - usually the husband - was designated as the taxpayer. Wives were generally regarded as non heads of households and thus non-ratepayers. Applying the logic of the reform discussed in Chapter Four, these spouses formed the largest group of 'freeriders' in so far as they were considered untaxed. The experience of the poll tax suggests that the anomalous treatment of women and men in the same household survives in their differing perceptions of financial matters and in how the tax system interprets their positions. In other words, a significant proportion of women did *not* interpret a collective payment strategy as husbands *paying their bills for them*. The contradiction of a tax constructed on an individual basis and the frequently *collective* response to payment is witnessed further, being written into the administration of the system itself. Registration for the community charge was designated as the responsibility

of one person per household (named "the responsible person") : there was no obligation on each individual to register themselves. In households composed of a husband and a wife, or where members of the household are 'living *as a married couple*', the responsibility was likely to fall - by default - to the man (paralleling the previous language of "the head of household"). If the designation was considered unacceptable, it could be contested (some couples having deliberately registered as jointly responsible persons). Although the legislation stressed that the person charged with registering every liable adult was *not* responsible for ensuring that every member of the household paid, couples were treated as having an obligation to pay for each other where debt or default occurred (under the term *joint liability*). In other words, the difficulty of making a tax on the individual workable (where it is not deducted at source as with an income tax) was conceded as early as the registration stage.

These findings leave a strong hint that some husbands take a more traditional view of household finances (paying taxes being 'their responsibility') than do their wives. Such a conclusion cannot be proved though, since the relationship of respondents to other household members was not recorded. Household relationships between women and men are not simply reducible to 'wife' and 'husband'. This account fails for example to emphasise the possibility of fathers paying for adult daughters, or indeed the (mainly non-working) wives who *do* interpret husbands paying their poll taxes as having their bills paid for them. To sum up, there are convincing reasons to focus upon the tax burdens of households rather than upon other scales of decision-making. Survey evidence points to households as significant political as well as demographic units. Although the distinctions are subtle, the fiscal behaviour of households compared with individuals at one level, and within households at another, is certainly worthy of a more comprehensive study.

### 5.2.2 Winners and losers in the transition

Liability for the poll tax was based on an entry in a 'rolling' Community Charge Register, separate from the Electoral Register but similar in its coverage. (The exact degree of similarity in terms of the extent of cross-referencing from the electoral registration exercise resulted in controversy and the belief among sections of the public that the poll tax represented a tax on the right to vote). Like the right to vote, liability for the tax commenced on reaching eighteen years of age and extended to all but a small number of exempt adults. Despite the aim of bringing together the basis on which use of services (benefits) and the right to vote would be matched with the responsibility (costs) of paying, the tax burden widened further still to include some residents not entitled to vote (overseas students for example). Prior to the 1992 General Election, changes in electoral law to allow British citizens resident overseas the right to vote in Parliamentary elections attracted considerable attention. It also attracted unfavourable comparisons with the poll tax which had put a price on the right to vote on how public resources should be distributed through the electoral process : overseas voters were seen as an ironic example of the 'representation without taxation' problem which the Government's earlier tax review had

emphasised.

The Register provided an updated source of information on age and sex distributions covering all of Scotland. Data on the 'liable population' in each of the sample Electoral Divisions (held by the Convention of Scottish Local Authorities, COSLA) was collected taking a date midway through the first financial year 1989-90, along with domestic rating and tenure data extracted from the final set of Valuation Rolls held by the Regional Councils. Using the actual figures corresponding to the early operation of the new tax, average household sizes (the number of *adults* rather than persons per household) have been calculated. Given that the mean household poll tax payment reflected this per capita multiplier (assuming no rebate assistance) and the level of charge set by the local authorities, a measure of the first year pattern of taxation can be derived for households. This allows direct comparison with the burden previously. Use of these sources means that the uncertainties introduced by using an Electoral Register as a surrogate for the taxable population base and notional future tax figures (Gibson & Stewart, 1991) are overcome. Figures calculated here are gross (unrebated) liabilities for *both* taxes, reducing the inaccuracy involved with this method. (The relationship between rebate qualifications under both taxes was considered in the questionnaire survey and is discussed below). Changes in the first year of the transition are emphasised rather than also considering the progress of the redistribution of tax costs between 1990 / 91 and 1992 / 93. Important policy considerations emerged in later years of the poll tax which would compromise the accuracy of applying this method : transitional relief payments to households were extended, safety net grant payments continued to be withdrawn (confirming the real extent of tax shifts postponed in 1989 / 90), the rebate qualification threshold was raised after criticism that only considerable savings should be considered as relevant income and most dramatically the 1991 Budget resulted in every unrebated poll tax bill being cut by £140 as VAT was increased by 2.5%. Moreover, the first year changes were the 'structural' adjustments - later year changes would increase differences between Districts though within them the relative position of households would be similar to that following the immediate transition. Aggregate spatial tax changes are presented for the sample of urban Scotland. Questionnaire survey data are also drawn upon to qualify these findings.

Figure 5.2 highlights the range of average household tax changes across the sample of urban Electoral Divisions, expressed relative to the previous rates payments in percentage rather than absolute terms. At this scale around one in five Divisions gained from the abolition of rates, the majority facing increased tax payments. The redistribution is marked by its considerable range, from a gain of around one-third on the previous rates bill to the Division which experienced a doubling of its local tax payments. An analysis of the extreme winning and losing areas (defined as the top and bottom ten per cent of REDs) indicates that the largest reductions were targeted towards those areas of Glasgow with the highest proportions of professional and managerial groups (Kelvindale / Kelvinside and Pollokshaws / Newlands for example) and the city's neighbouring middle-class commuting Districts of Eastwood and Bearsden & Milngavie. Three Divisions in

Aberdeen and just one each from Dundee and Edinburgh were included. The average household across this sample of winners gained a tax reduction of around £150 although it was closer to £300 in Bearsden (and in some wards in Eastwood £600). Heaviest losses on the other hand were concentrated in Edinburgh and Aberdeen, reflecting a high poll tax charge in the capital city and the lower than average rate bills previously in central Aberdeen. One common factor between these areas most polarised by the transitional effects is their housing tenure profiles : owner-occupation dominated in almost every Division with the exception of Seaton (the heaviest losing area in urban Scotland), Mastrick, Northfield West (all predominantly council housing areas in Aberdeen) and Ayr North. What distinguished these groups however was the type of housing within the same tenure, represented by expensive, usually detached houses (which stood to gain most from the capitalisation effects of abolishing a property tax) in gaining areas and privately-owned tenement properties towards the lower price end of the market in losing areas. The distinction was also expressed in spatial terms between suburban and high-status city neighbourhoods on one hand and central city working class communities on the other. This analysis reveals that Ayr in Strathclyde was the most divided town in Scotland on this measure : the South Division appeared among the extreme winners (average reduction of £155) and the North Division is grouped among the heavy losers (average increase of £241). As a group, the ten per cent of most disadvantaged Divisions faced losses of around £230 per household (but exceeding £300 in central Edinburgh).

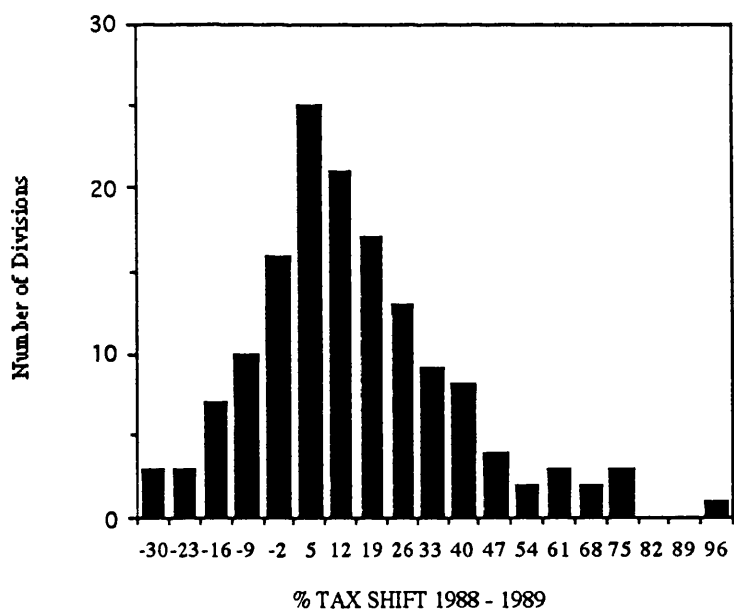


Figure 5.2 Distribution of transitional tax changes in Electoral Divisions (urban Scotland)

These preliminary characteristics of the urban sample can be judged in more detail by considering the tax redistributions at a more localised scale in the four Districts in which the questionnaire survey was conducted.

The most striking feature of the transitional tax shifts is the 'distance' between the areas of gain and loss (Figures 5.3a - 5.3d). The initial impression is of the poll tax constructing dramatic spatial divisions, not the series of smaller adjustments generally anticipated. This part of the chapter is concerned with the aggregate and household-level impact across the RED and local authority samples. Following this, an alternative measure of impact is advanced in an attempt to address the drawbacks of the first method, concentrating on definitions and explanations of household composition. The shifting burdens associated with the changed distribution of local taxing (Figures 5.3a - d), though not the sole cause, do not form a simple pattern of winners and losers. A number of broad dimensions are recognisable however. Seven wards in Stirling (Figure 5.3b) and six in Inverclyde (Figure 5.3c) gained from the transition, while a majority of wards in both Districts faced increased tax burdens. The ex-mining areas of Polmaise and Sauchenford to the east of Stirling experienced average tax increases of over 50%, considerably more than the next-largest losses (in the order of 30%) in the other low-rated council housing wards (Gowanhill and Ballangeich). In contrast, Dumgoyne ward had both one of the highest average rate payments and tax reductions with the poll tax in the Scottish sample (down by one-third). The pattern is similar in Inverclyde. One ward (Kilmacolm) is again outstanding for its significantly larger tax reduction than elsewhere in the District. Tax increases of between 10% and 25% were consistently experienced throughout Greenock and Port Glasgow. Lower than average household sizes in the lowest-rated wards (particularly in Gibshill) meant that the transitional tax changes were lower than anticipated, whereas in Upper Larkfield (with its concentration of Scottish Special Housing Association properties with an average rates cost of almost £500), the largest tax increase in the District resulted, due to its larger household sizes.

Figure 5.3d provides a different picture. In Eastwood, every one of twelve wards *gained* in the transition to the poll tax, ranging from a 4% cut in Thornliebank to an astonishing 51% reduction in Broom (the largest gain in Scotland). The revaluation effect of 1985 had raised Eastwood's local tax payments by more than any other District except Edinburgh; the poll tax transition effect entirely reversed it. Given that poll tax bills included a larger Regional element and a smaller District supplement, the taxes saved in Eastwood turned up as additional taxes in other Districts in the same Region (Strathclyde).

A close visual relationship is evident in Edinburgh (Figure 5.3a) between areas of lower rates in 1988-89 and larger tax increases the following year at the RED level, affirmed by the scale of the correlation (Table 5.2). Although the strength and direction of the correlation was common to Glasgow as well (McCormick, 1992), areas of loss in Edinburgh lost more heavily and areas of gain did so less markedly, reflecting the difference of £86 per adult in the cities' first year bills. Tax changes were also significantly related to socio-economic differences, the scale of tax increase rising with the proportion of low income households and where unemployment was higher, reversing the distribution which existed under rating. Divisions where greater concentrations of high income occupations were located experienced largest tax reductions. Reflecting the



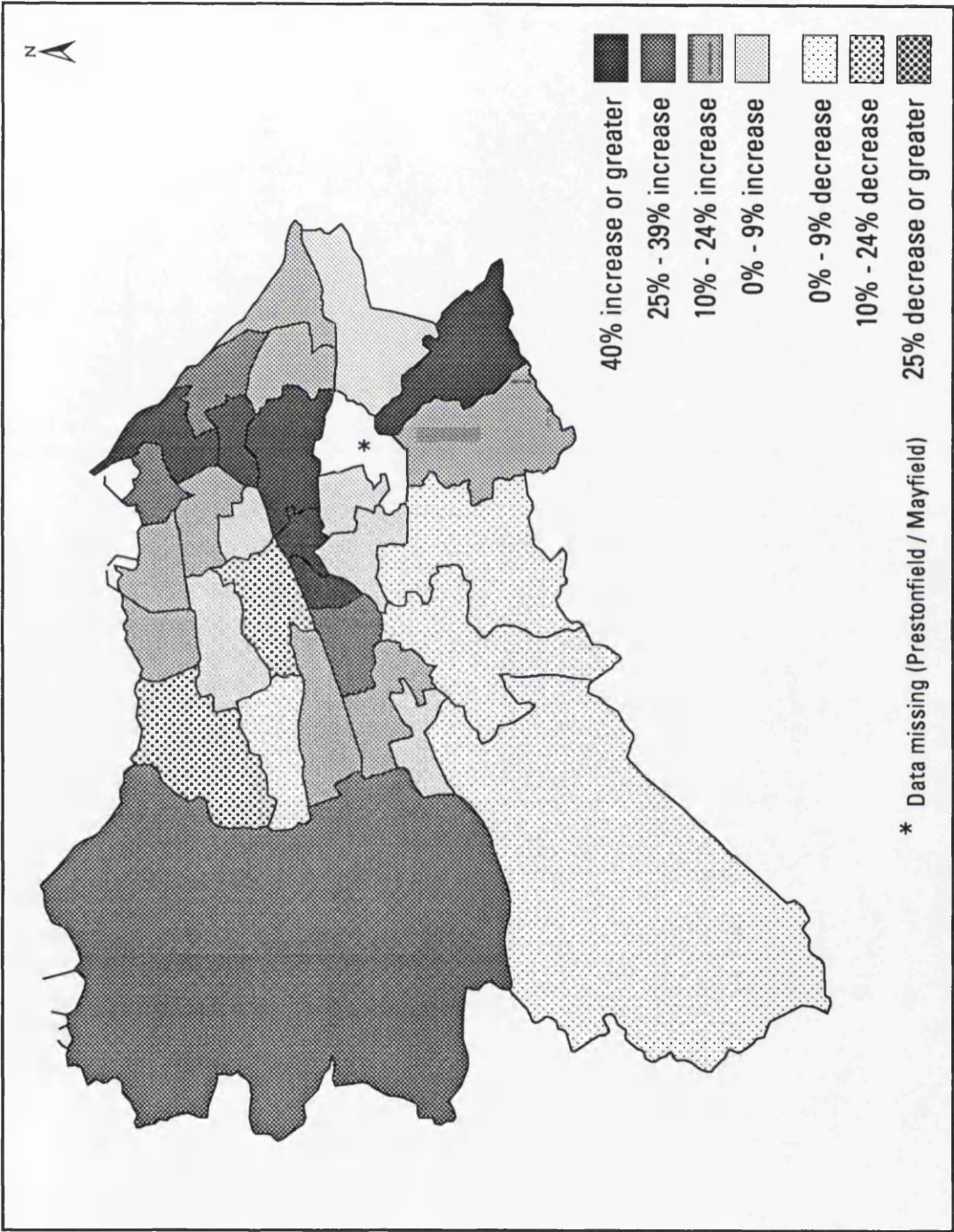


Figure 5.3a

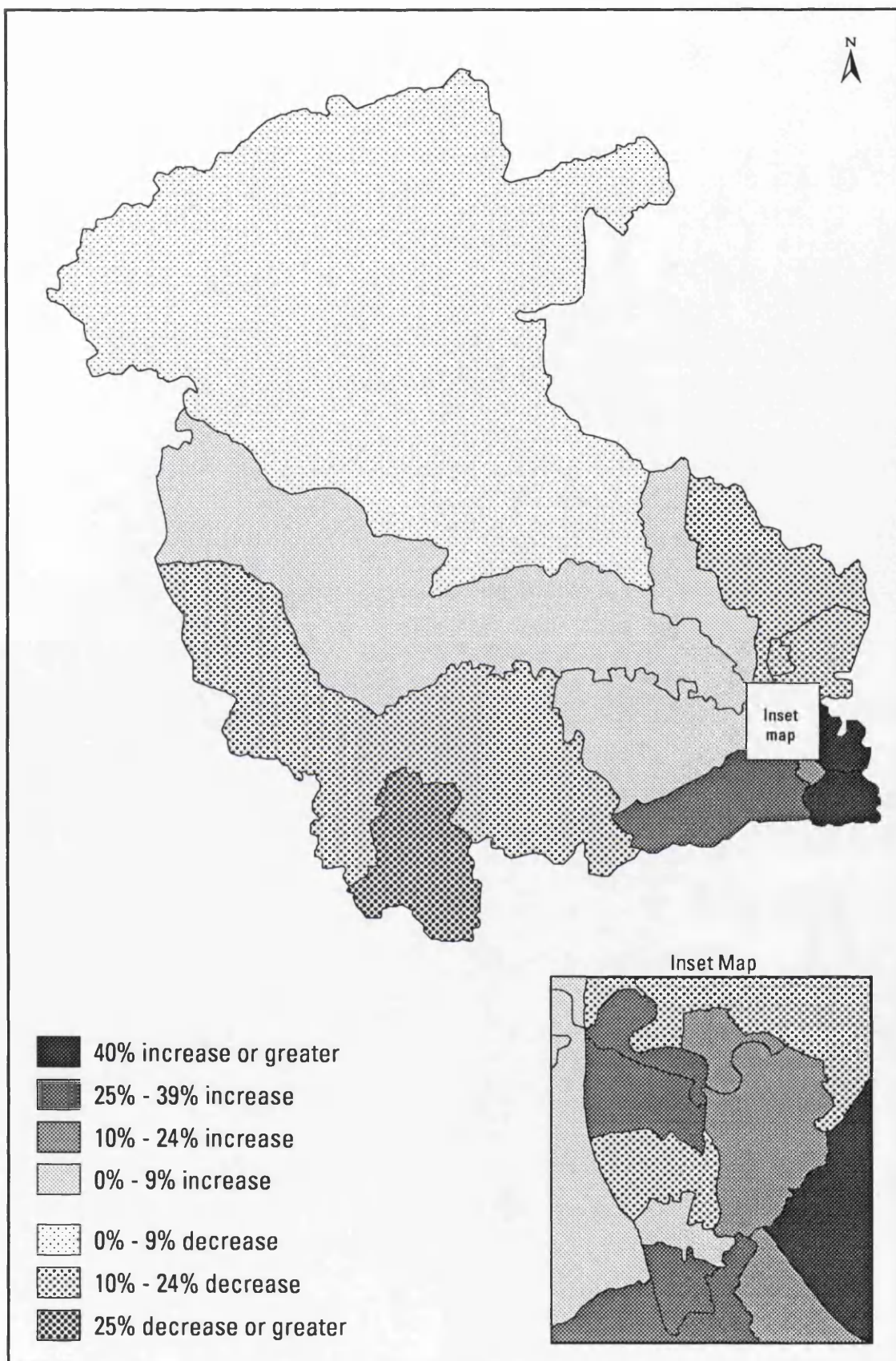


Figure 5.3b

Stirling : Average household transitional tax changes (TAX SHIFT) 1989 - 90.



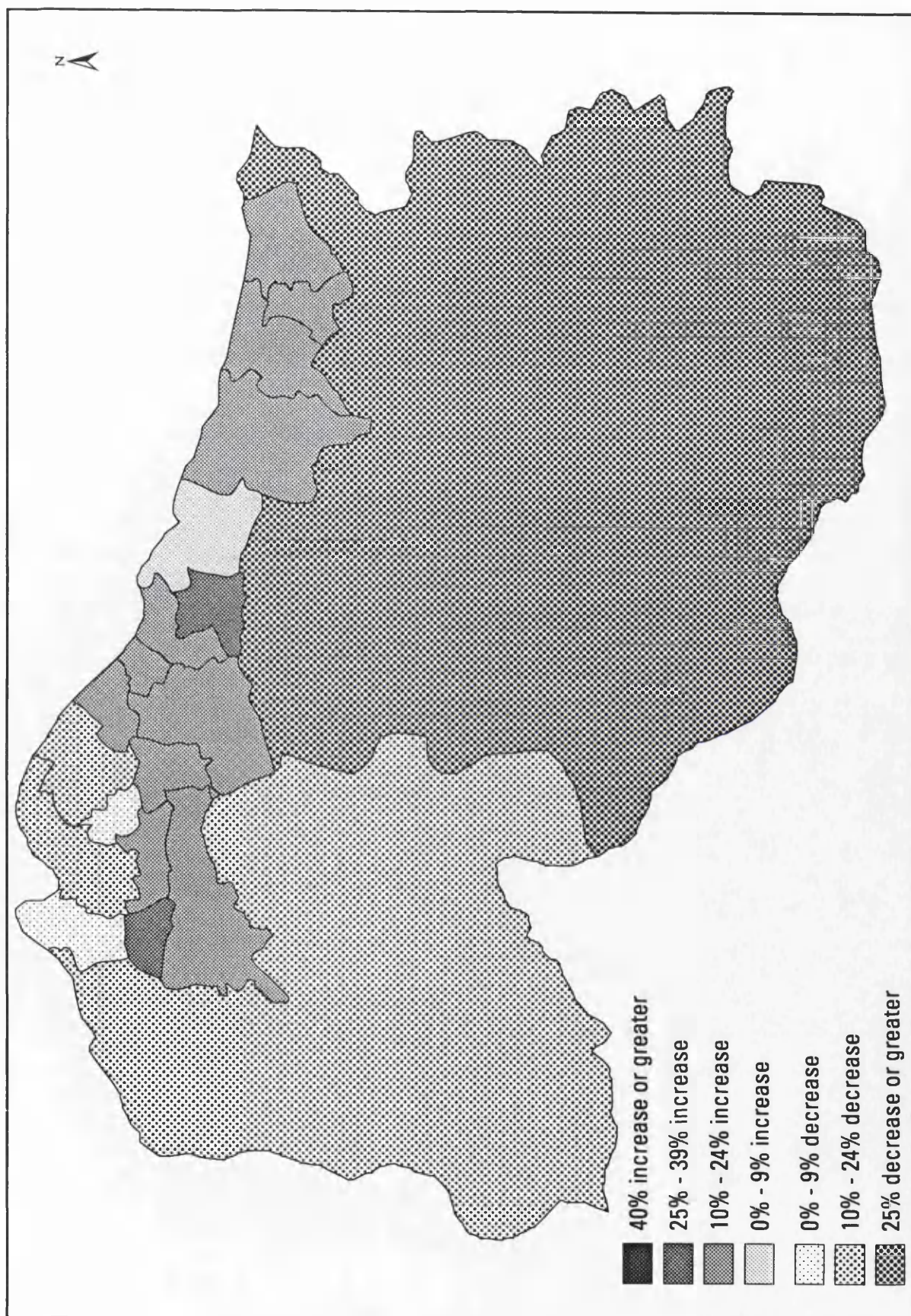


Figure 5.3c

Inverclyde : Average household transitional tax changes (TAX SHIFT) 1989 - 90.



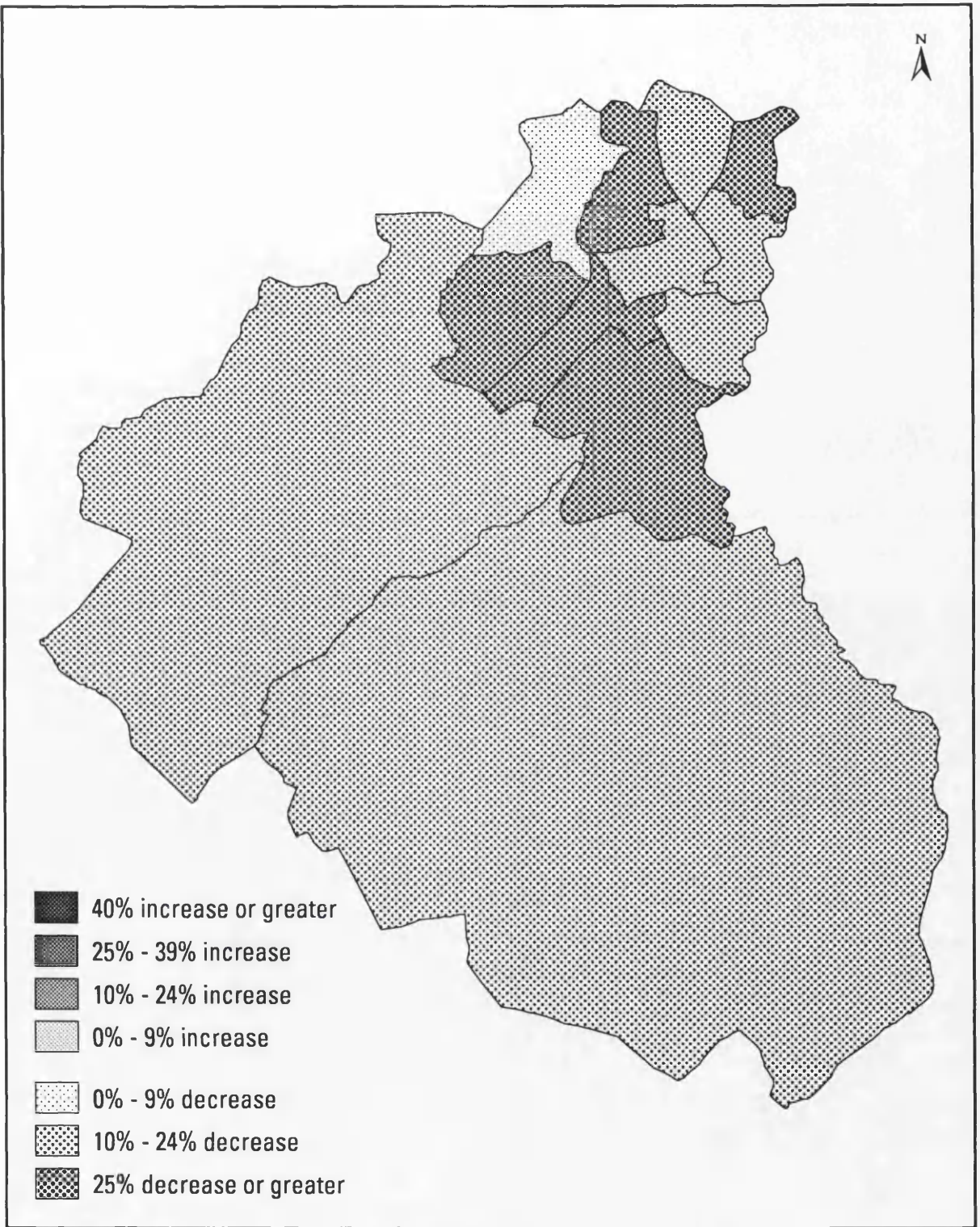


Figure 5.3d

Eastwood : Average household transitional tax changes (TAX SHIFT) 1989 - 90.

strength of the rates and tax shift association, the proportion of council housing in each city was a poor guide to the transitional impact for the Division. Heaviest losses occurred in areas with little council housing (Lorne / Harbour in Edinburgh and Partick / Anderston in Glasgow for instance, among the lowest-rated areas identified in Chapter Four) not in the areas dominated by public sector housing.

	URBAN SCOTLAND REDs	EDINBURGH
Average Household Rates (1988-89)	- 0.72**	- 0.89**
% Low Income SEGs	+0.26**	+0.47**
% High Income SEGs	- 0.34**	- 0.62**
% Council Housing	+0.25**	- 0.01
% Council housing sales	- 0.33**	-
% Unemployment	+0.28**	+0.56**
% Households without a car	-	+0.61**
% Elderly poll tax payers (pensioners)	- 0.14	-
% Young poll tax payers (18 - 24)	+ 0.49**	-
Mean no. adults per household	- 0.13	- 0.35**
Mean no. persons per household	-	- 0.50**

Table 5.2 Pearson correlations with % TAX SHIFT (1988-89 / 1989-90) at the RED level, Scottish sample and Edinburgh (\*\* indicates significant at the 0.01 level; - implies data missing or not calculated)

These findings were confirmed across the Scottish sample as a whole although the strength of the relationships was generally greater in Edinburgh and Glasgow suggesting that it is in the cities that socio-economic differences are sharper and that the poll tax was more likely to have exacerbated them. One difference observed is with the proportion of council housing : a significant positive relationship existed in urban Scotland (tax losses increased as council housing became more important) which did not appear in either city. This result coincides with that found by Midwinter and Monaghan (1991) for the influence of council housing at the *District* level in Strathclyde Region. It appears to support the evaluation made in Chapter Four regarding the relative weakness of the relationship between rate bills and the proportion of council housing in these cities (private rented housing and lower cost owner-occupied housing are more common in areas of heaviest loss). Although the tax redistribution from owner-occupied to council housing was generally important, the evidence here also points to significant shifts within the owner-occupied sector. The influence of council house sales is a further complicating factor. The

correlation for urban Scotland in Table 5.2 indicates that tax gains were more likely in areas where higher proportions of tenants had bought their council houses (confirming the expectation of Paddison 1989 for example). This reflects the characteristics of neighbourhoods of higher than average sales : assessed as being higher in amenity and of higher quality housing stock, expressed in above average rate payments previously. One demographic influence which was significant was the proportion of young adults registered for the tax in each Division. The scale of tax loss was higher where there were more young people, often liable for local taxation for the first time.

Turning to the survey data, the broad arithmetic anticipated in the Green Paper is approached : as many households gained as lost from abolishing the rates and a significant minority judged the changes to have made little difference to their payments (Table 5.3). The difficulty of interpreting the broader significance of these basic distributions for central Scotland has been discussed. If the sample was more representative, the proportion of households losing would certainly be higher. Nevertheless the differences between this survey and the distributional impact of the poll tax in Britain as a whole are striking and far in excess of those to be explained by sampling errors. A national opinion poll conducted soon after the tax was extended to the rest of Britain recorded only 17% of respondents as better off, 67% as worse off and 14% as "about the same" (NOP 1990). The transitional effect created many more losers than winners and many more losers than in Scotland. Moreover the poll tax produced more heavily gaining and heavily losing households than was suggested in a simulated rates revaluation conducted by Gibson (1990) working with data for County Durham. Gibson calculated that if the rates had been retained and updated on a capital values basis, 6% of households in England would have faced tax increases of at least 80%. The actual effect of the poll tax was estimated to have increased payments by the same amount for over twice as many households. Gibson's conclusion that "the poll tax is many times more disruptive than revaluation" (p.107) is surprising given the insistence in the 1986 Green Paper that the Scottish revaluation effect was unacceptably disruptive and that an English revaluation would have produced more dramatic tax shifts than the proposed replacement. This amounted to "an unfavourable electoral calculus" (Gibson 1990, p.209). It clearly contradicted the expectations of both the Government and Butcher et. al. (1990) : the significance of delaying a rating revaluation in England was exaggerated by higher than predicted poll tax bills being set by councils in all parts of the country, with little relationship to the party in control.

The most powerful differentiating factor between household impacts in the survey was housing tenure. This may seem to contradict the evidence from the aggregate scale, but this will be explained in terms of the nature of the questions asked. The difference between owner-occupiers and renters (particularly of council housing) is outstanding (Table 5.3), a small majority of owners describing their households as better off since the new tax was introduced and an overwhelming majority of tenant households being worse off. Respondents in the 'Other' tenure category - most of whom described themselves as 'non-ratepayers' - were much closer to rented households in that the new tax liability

created many more losers than gainers.

	Better Off	Worse Off	No Different
ALL	42	42	18
(1) Housing Tenure			
Owner-occupied	53	27	20
Public rented	7	84	9
Private rented	14	67	19
Other	22	69	9
$(X^2 = 98.0, 0.00^{**})$			
(2) Occupational Group			
Professional / Managerial (AB)	64	16	19
Skilled non-manual / Clerical (C1)	43	39	18
Skilled manual (C2)	16	72	12
Unskilled manual / unemployed (DE)	12	73	15
$(X^2 = 38.0, 0.00^{**})$			
(3) Local Authority			
Eastwood	71	9	20
Edinburgh	32	54	14
Inverclyde	24	59	17
Stirling	36	46	18
$(X^2 = 88.6, 0.00^{**})$			
(4) Age Group			
18 - 24	30	62	8
25 - 34	37	40	23
35 - 64	47	36	17
65 & over	42	40	18
$(X^2 = 11.6, 0.07)$			

Table 5.3 The impact of the transition to the poll tax on respondents' households related to survey variables (with  $X^2$  results)

The other main socio-economic influence (occupational class) parallels the difference between tenures. Thus the impact patterns among non-manual and manual groups were composed mainly of winners and almost entirely of losers respectively, although some cross-cutting of the categories (by manual owner-occupiers for example) lessens the differentiating power of occupation as against tenure. Although the British impact was also

marked by a clear socio-economic gradient, the highest proportion of winners (among AB respondents) reached only 37% (NOP 1990) compared with a clear majority in this group recorded in the survey (Table 5.3). In other words poll tax gains were less extensive than in Scotland : winners were more common than losers in both Groups AB and C1 in the Scottish survey. In terms of the uneven spatial impact of the transition, Eastwood is confirmed as the District where tax reductions were spread most extensively (as well as greatest in financial terms). More households faced higher rather than lower bills in each of the other authorities, although the proportion of losers was below that recorded by NOP as the national average.

Considering the differential impact of the tax upon age groups (a clear majority of 18-24 year olds facing increased tax payments unlike the other groups) in addition to the aggregate correlations in Table 5.2, the broad distributional effects of the tax take shape. Put simply, the movement from a household property tax to a personal tax increased the burden on public sector relative to owner-occupied households, on lower socio-economic groups and on young adults. The survey data allows the aggregate results to be qualified : council tenants were more likely to be worse off, but the survey data does not indicate by how much. Areas of mainly council housing were not *the worst off* in terms of absolute tax increases. The conclusion then is that council tenants were more likely than the other tenure groups to experience widespread losses. In spatial terms however, those areas losing most heavily in terms of tax increases (rather than how many households lost) were mainly represented by owned and privately rented tenement properties rather than council housing.

Lastly, a test of the political significance of the redistribution is considered. The Conservative Party appeared to succeed in choosing a local tax solution which would concentrate benefits towards its own supporters (Figure 5.4). Over seven out of ten Conservative supporters were no worse off under the new tax (a similar proportion as among Liberal identifiers and respondents who did not identify with any party). In contrast, Labour and SNP supporters (whose parties had been particularly critical of the tax) were significantly more likely to be on the losing side of the political equation. On the strength of this evidence at least, the Government's political arithmetic added up in Scotland.



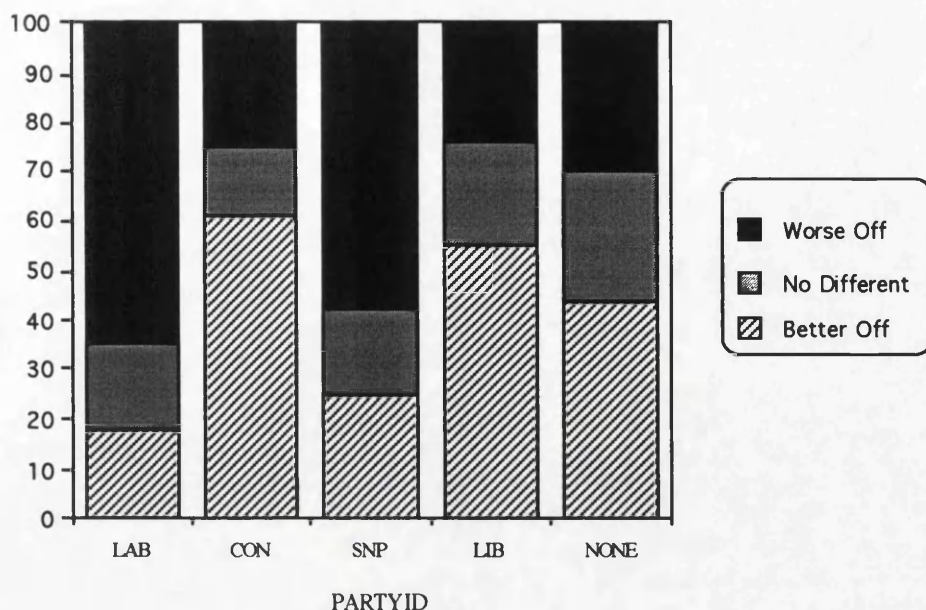


Figure 5.4 Impact of poll tax transition by respondent's party identification

National evidence on the other hand indicated a radically different 'settlement' in political terms. Whereas the proportion of Conservatives receiving tax reductions was 20% above the survey average, the British poll revealed a much smaller difference between Conservative and Labour supporters : only one quarter of Government supporters reported "their immediate family" to be better off and only 12% of Labour supporters. In other words a majority of all payers in Britain were disadvantaged and a majority of Conservatives were also. The consequences of getting the political arithmetic right in one sense but so dramatically wrong in another are discussed in Chapter Six.

Critics of these changes in the local tax distribution pointed to the regressive incidence of the burden, in particular its failure to take account of variation in the household's (or the individual's) ability to pay taxes. The argument was dismissed by some radical members of the Conservative Party and colleagues of the New Right, who countered mounting criticism by pointing to an alternative definition of 'fairness', one which was rooted in all adults in the community paying their fair share towards the cost of services everyone uses (Travers 1989). Nevertheless, the Government attempted to pre-empt effective opposition to its plans by partly conceding the need to accommodate some differentials in capacity to pay a flat rate tax. A stronger justification of the tax was then to be based on references to the rebate system, introduced in an attempt to ameliorate the more extreme adjustments in how much was paid, with the qualification that the maximum rebate would be 80% of the local charge. The principle that even the lowest income adults should contribute something was too important to allow complete exemptions, a principle which would survive even the Government review (April 1991) which announced the eventual abolition of the poll tax. Regular changes in how safety net and transitional relief payments were distributed between local authorities and households confirmed the extent of the rebate system's failure to dampen the scale of financial losses. They also added to the complicated formula which

electors would have to comprehend if they were to draw accurate conclusions about the relationship between council taxing and spending decisions. In Chapter Eight the significance of this rule in creating many of the debt recovery costs faced by local authorities is identified. As becomes apparent, political manoeuvring *before* the rates were abolished through changes in Social Security legislation (1988) meant that the most adverse tax shifts for lowest income households were rescheduled not postponed.

### 5.3 Rebate systems and local tax burdens

Survey evidence relating rebate qualifications under each tax suggests broad correspondence in the distribution of some element of rebate assistance before and after April 1989. Practically all full ratepayers became unrebated poll tax payers (Table 5.4) and a large majority receiving a partial rebate on rate bills also qualified for a poll tax rebate, although some degree of 'slippage' is evident in the form of rebate assistance being lost following the changeover. (Further, not every rebate was for the maximum of 80%, although the survey did not collect information on the scale of rebate payments). This finding is only true for those who were within the tax net under the rates. Significantly, a majority of those respondents who paid nothing under the original system became liable for the full community charge. Again this points to the distinct age and tenure profiles between those paying partial rates and this previously untaxed group. It was in this group, which became liable for local taxation, that the transitional impact was sharpest in the negative sense. Extending the burden in this way to reach non-householder adults represented the achievement of an important goal for the policy's architects.

Position under Rates	Position under Poll Tax	
	Full Charge	Rebated Charge
FULL RATES (No rebate)	95.4%	4.6%
PARTIAL RATES (Partial rebate)	21.1%	78.9%
NO RATES (Full rebate or non-householder)	62.7%	37.3%
ALL	86%	14%

Table 5.4 Position of respondents under both local taxes relative to the rebate system (Source : Author's survey)

These trends were also reflected at the individual level, personal budgets being adjusted in similar directions (in terms of broad losses and gains) as household budgets. Among former non-ratepayers however, there was greater divergence. Among these mainly younger adults, consideration of their personal (individual) position is of interest. Non-ratepayers were by definition worse off individually with a poll tax, even if they were in receipt of the maximum rebate. As a group, they were more likely to be personally worse off than their households : there were advantaged households containing disadvantaged individuals. Although all non-ratepayers in theory would have been paying more (paying something as opposed to nothing), from the earlier discussion it is not clear to what extent some non-householders continued paying nothing *in effect* due to parents meeting tax payments for example. This points to the heterogeneity of the category of non-householders, largely differentiated on the basis of parental income (which the survey did not consider). Given that around four out of five 18-24 year olds in the sample classed themselves as non-householders (and paid no rates), the evidence from Table 5.1 provided little reason to believe that tax payments were met by others. Surprisingly, younger adults showed a *lower* than average incidence of bills being paid for them. A higher proportion of youngest adults than this was anticipated if the household budgeting strategy is assumed to extend beyond collective payments between husband and wife for example. A partial explanation might be related to the higher level of non-payment of the poll tax in this age group : thus, neither the respondent nor anybody else paid the bill in these cases (implying that the interpretation of the question may have differed across age groups). Nevertheless, this factor cannot explain the difference between expected and actual responses to the question. Household budgeting may be a more relevant expression of how parents (in a two-parent household) negotiate payment of bills and extend to adult children while they are non-economically active (unemployed or students for example).

All data relating to the rebate system should be interpreted cautiously. For those within the local tax net previously (householders) and qualifying for a rates rebate, calculations were often made by considering eligibility for rent rebates and Housing Benefit together. The poll tax effectively broke the link between rent and rates for council tenants. This was deliberate in that the intention was to increase the visibility of local taxation, although much criticism and confusion resulted from the change. (One of the Conservative councillors interviewed for this research pointed to the separate payment processes in terms of who collected the poll tax as an influence in reducing payment rates : a number of District Councils, including Inverclyde, refused to act as collecting agents for the poll tax). Moreover the tax introduced a separate rebate application procedure. Although official calculations assumed a 100% take-up rate among those qualifying for a rebate, evidence suggested that the extension of the tax net to non-householders (specifically young adults) would reduce the take-up rate (Gibson, 1990).

Questionnaire research is able to answer some of the salient questions, but pose more, due to the inability of an empirical method to capture the complicated nature of real decision-making at the individual and household level. Liability under the rates is a reasonable



guide to how households were positioned as winners and losers (Table 5.5). Full ratepayers were relatively most advantaged, although a large and potentially significant minority were *worse off* in the first year. Partial ratepayers located between the position of full ratepayers and that of the formerly untaxed - a majority experiencing tax increases, but more judged their household position to be 'no different' (neither better nor worse off) than in the other groups. This is probably a reflection of the higher incidence of rebate qualifications reducing the scale of loss for some tenants in rented properties. Poll tax rebates were paid to around twice as many respondents as rate rebates (if full rebates are excluded), although the situation is confused by the radical shift in the taxable population. From liability for householders to all adults, the tax net roughly doubled in size. Taking this into account, more became liable for an *unrebated* tax payment than previously. It is also of interest to recognise the significance of space in the distribution of the value of rebates. A poll tax liability including a maximum rebate in low-taxed Eastwood was significantly less than in Edinburgh for example (under £75 in 1990 / 91 compared with £103). Moreover the liability for spending above assessed guidelines fell entirely to poll tax payers. This gearing effect was to have built into the system irresistible pressures for the public to discipline their councils into keeping tax increases down : the burden was shared between all service users but was relatively greater for low income households, particularly for those whose incomes were just above the rebate qualification threshold.

	Better Off	Worse Off	No Different	ALL
Full rates	43.0	35.8	20.9	78%
Partial rates	11.1	51.9	37.0	7%
No rates	6.3	81.3	10.9	15%
Full Community Charge	45.9	38.1	16.0	86%
Rebated Charge	15.9	58.7	25.4	14%

Table 5.5 Full or unrebated charge : relationship with household impact categories

Relating rebate qualification in the new system with household impacts reveals that a clear majority of those liable for a tax deduction were nonetheless losers (and a positive correlation was recorded in one study comparing the tax changes at the District level in Strathclyde with the proportion of rebated payments expressed relative to total poll tax revenues billed, despite the expectation that rebates would restrict the scale of tax increase, Midwinter and Monaghan, 1991). Furthermore, due to the numerical dominance in the survey of full chargepayers, most of the worse off did not receive rebates. The poll tax rebate system, on the strength of this sample, was not as wide as that under domestic rates

(measured as a proportion of liable cases). It should be remembered though that the sample is not intended to be representative of Scotland or Britain. It is possible that some Districts had more people claiming poll tax rebates than under the rates (Midwinter & Monaghan, 1990 highlight this finding for the rural District of Argyll & Bute). In the Highland Districts and Island authorities more generally, widespread losses were experienced based on the twin effects of low qualification for Housing Benefit and rate rebates and lower than average rates having been paid, Midwinter & Monaghan 1991). The minority who did qualify for assistance were either previously rebated or untaxed. Among the remaining full-charge payers, as many individuals (if not households) were worse off as gained. In other words, the first year shifts are characterised by many losers among those who were previously *within* the tax net. The rebate system may have prevented some households from experiencing heavier tax losses than they did, but it failed to prevent the majority of lower-income households becoming worse off.

These findings are in line with the conclusions reached by other analyses. The predicted distribution of the poll tax burden upon income groups (presented by Travers 1989) fits the trend discussed above and underlines the significant readjustment in tax distributions towards lower income households. As compared with data for the rates, the progressive increase in the burden (relative to that of the top band) was transformed into a flatter line with a much steeper rise in the lower half of the income range (Figure 5.5).

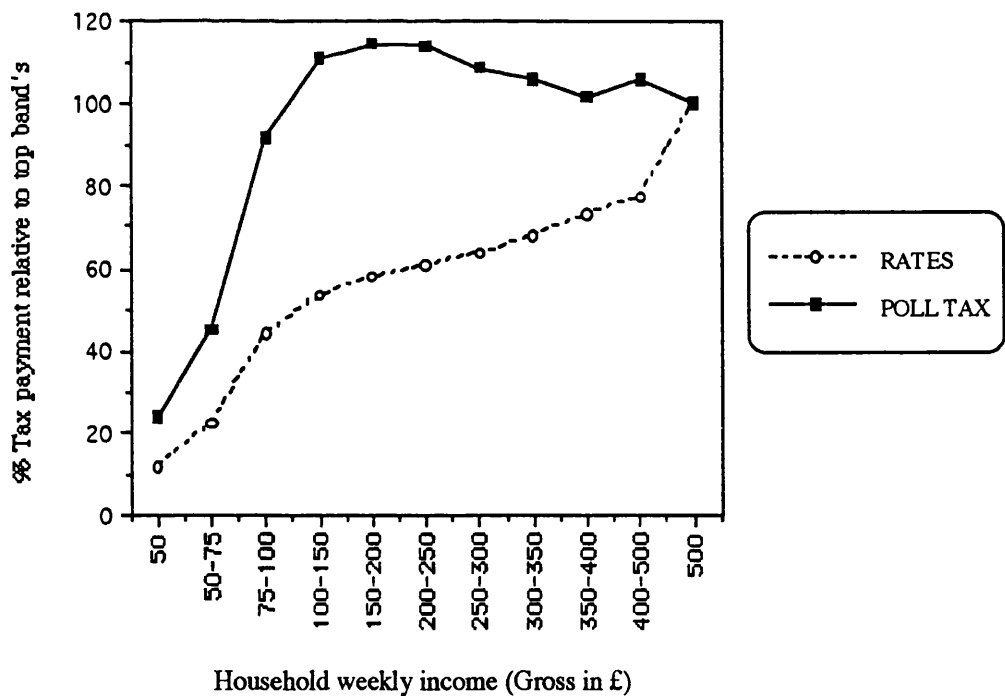


Figure 5.5 Distribution of poll tax burden compared with the rates (net figures expressed relative to tax payments of highest-income households : derived from Travers 1989)

This reflects the largest proportionate increases concentrated among low (but not the lowest) income bands. The difference between the bands in rate payments was reduced at each level. This way of presenting the changes is to an extent misleading. For example,

the two income bands immediately below the highest paid a higher proportion of the top band's bill than previously. But for all three bands weekly payments were reduced considerably. Among lowest - income households the weekly tax take is shown to stabilise (net of rebates), but increase relative to that of the top group, even if less dramatically than the next higher bands (Figure 5.6). The increase in the relative burden under the poll tax was steepest in the £50 - £150 household income bands. Given that the median band is lower than the mean, substantial tax reductions of 20% - 35% for the small number of households with incomes above £300 per week were paid for by the widespread losses among the larger number of lower-income households.

In conclusion to this section, the regressivity of the poll tax compared with the rates burden is apparent even taking into account the limited effects of the system of rebates. One analysis from 1981 was accurate in its evaluation of the effects of such a tax transition:

"...since domestic rate payments tend to increase with income - though less than proportionately - replacing rates by a poll tax will mean that higher income households gain more or lose less (in pounds per week) than the lower-income households of the same type" (Quoted in Gibson 1990, p.87).

This formed the justification for the Government rejecting a poll tax (and indeed any other) replacement for the rates in the 1981 Green Paper "Alternatives to Domestic Rates". Neither the distributional nature of the rates nor a poll tax had changed in the five years leading to "Paying for local government" : the Government's reading of the need for reform and the unacceptability of the poll tax had altered however.

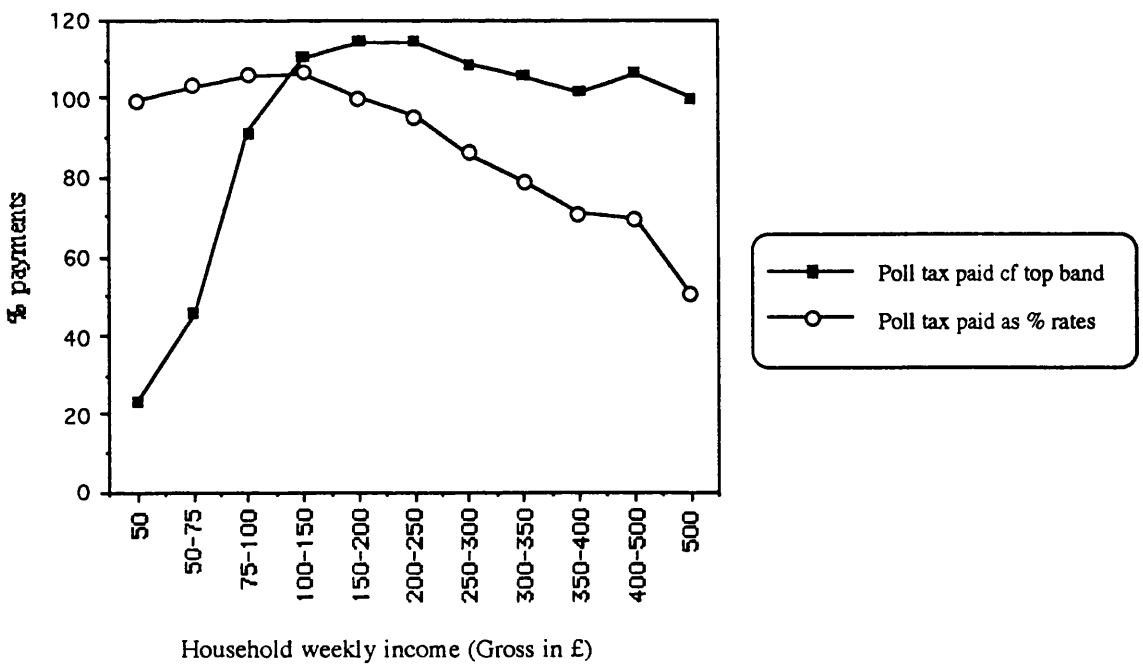


Figure 5.6 Net poll tax payments as a proportion of net rate payments by household income groups (derived from Travers 1989)

## 5.4 Household size and income levels : reviewing the assumptions

The analysis has focused in some detail on the role of rate bills (an important dimension of urban housing) in influencing the tax shifts. The other major factor shaping the impact was the variation in household composition in terms of the number of adults liable. Introducing the poll tax meant that household demography and its relationships with socio-economic factors became of heightened significance to the working of local taxation. Despite the neglect of geographers in this field, some evidence is available suggesting theories for further attention. Figures taken from the Family Expenditure Survey (FES 1989) point to a systematic increase in the average number of adults per household as income increases. This measure is effectively that calculated from the Community Charge Register.

The relationship (Figure 5.7) can be approached from two directions. Firstly, smaller households are generally poorer. This is unsurprising since the number of adults is a broad surrogate for a household's earning capacity. Given that single adult households are particularly likely to be formed by elderly people, a relationship with age profiles can be incorporated. (Growth in single adult households is located at either end of the life cycle since they are increasingly found among young people as well). From another perspective though, poorer households are generally smaller. A basic explanation is that lower earning power is not conducive to supporting large families, at least not once children have grown up. This point is important in introducing a time element to the explanation. A hypothetical comparison of two households of four people (two adults, two children) can illustrate how these differences may emerge. The households may be similar in their composition and in that their children are close to reaching adult age, but differentiated by income. The high income household may be more likely to become a four adult household and be able to afford to remain that way for some time than the low income household. Its adult children might instead be more likely to form independent households earlier (assuming that there is reasonable access to housing) such that the household remains composed of two adults. While the example is chosen to emphasise this point, it demonstrates the potential for income differences to be mediated through household demography. The income-adult population linkage is mutual rather than proceeding in a simple fashion and is reproduced over time.

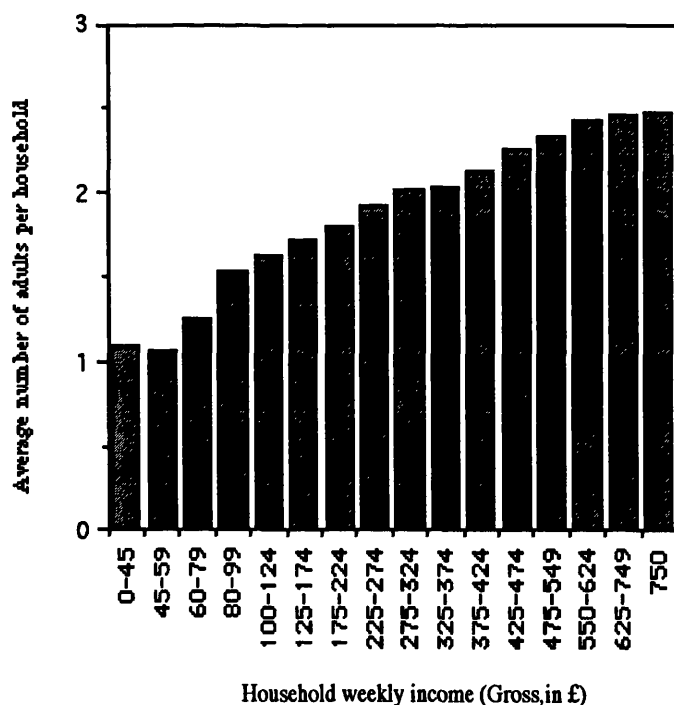


Figure 5.7 Average number of adults per household by income band (Family Expenditure Survey 1989)

	Average number of adults per household	Average number of persons per household
Average Household Rates bill (1988)	+0.67**	+0.48**
% Low Income SEGs	- 0.62**	+0.06
% High Income SEGs	+0.50**	- 0.09
% Council Housing	- 0.30	+0.54**
% Unemployment	- 0.76**	- 0.48**
% Households without a car	- 0.81**	- 0.36*
% TAX SHIFT (1989-90)	- 0.35*	- 0.50**
MEAN POPULATION PER HOUSEHOLD	+0.46**	—

(Significance levels : at 0.05 level \* and at 0.01 level \*\*)

Table 5.6 Pearson correlations with average number of adults and average number of persons per household (Electoral Divisions, Edinburgh).

The FES finding is confirmed across the Scottish Divisions sample (the correlation coefficient of +0.43\*\*) and for Edinburgh (Table 5.6). The average number of adults per household correlates with the proportion of low income households in a strongly negative direction, and positively with high income concentrations. Moreover, a significant positive correlation is also witnessed between average domestic rates bill per household and the average number of adults per household (+0.58\*\* for the total REDs sample). Larger-sized 'adult households' were more typical of high-rated parts of the city than of lower-rated areas, and of more middle class than working class Divisions.

These results have extremely important implications for the validity of the theory underlying the poll tax, regarding service consumption. Assuming most services are used and certainly paid for by adults (and education is an intriguing case to be considered separately in Chapter Nine), this analysis suggests that household consumption is potentially greater by virtue of there being more adults per household in higher-income areas. Referring to the established relationship between socio-economic class and the costs of public consumption (Le Grand 1982; Bramley et. al. 1989; Woolley et. al. 1990), these are likely to be consumers of more expensive services (above all education, but also libraries and cultural / recreational facilities) which cost local government more. (Housing is an important difference which provides benefits to council tenants greater than their cost inputs. Changes in housing finance policy towards making Housing Revenue Accounts self-financed by council house rents and ending the potential to cross-subsidise from other sources have reduced this gap over time). Larger households (multi-adult) were likely to have been taxed more under the rates. The result then remains, however much by accident, that the rates were a reasonable reflection of the distribution of service costs. Even if the logic of a community charge as a benefit tax is accepted - that local taxation should resemble a charge on the services which have been used - the paradox is that *the rates came closer to that principle than did the poll tax*. Households with more adult members continued to pay higher tax bills in total than smaller households but the gap in their respective shares of local costs narrowed significantly. Travers (1989) makes the point that restructuring tax costs without reference to changes in consumption patterns compromises the validity of the poll tax, although a justification for the tax could be made which would emphasise how the mismatch between costs and benefits under the rates made the 'correction' necessary. The argument does require further qualification however (which is also given attention in Chapter Nine) in recognition of the potential for variation in these relationships over time as household members change consumption behaviour to reflect their life cycle positions.

The measure used here relating to the adult population should be considered as distinct from the population as a whole. Average household sizes, taking every member of the household as the base, relate quite differently to the factors discussed so far. The Edinburgh data (Table 5.6) reveal no correlation between total household size and low income SEGs, but positive relationships between household population and the proportion of council housing. The implication is that fewer *adults* per household, but as many or

more *people* relative to the rest of the city, reflects a larger youthful population in some low income areas as well as a greater proportion of single-parent households. The 'weight' of under -18s in low income Divisions was up to twice that in highest income areas. Figure 5.8 shows a reasonably close fit for most of the city REDs between household populations and adult populations. Three Divisions lying distant from the main cluster are responsible for significantly reducing the strength of the correlation however. These outliers (Pilton / Muirhouse, Hailes and Niddrie / Craigmillar) have larger than average household populations, but the mean number of adults are the lowest for the city. These are also the areas marked by predominantly poor quality council housing, high unemployment, low income occupations and low mobility (as reflected in very low car ownership rates). These findings suggest that the popular scenario constructed during the rates protest and implicit in the analysis of local government costs (DOE 1986) of four adult households in the council housing sector receiving much more in service benefits than they paid in costs (rates) was not accurate. Multi-adult households are more likely to be located in middle-class neighbourhoods and to have been paying a tax price reflecting their greater consumption, than to be 'freeriders'. In any event, large households form a small minority. There may be larger households per se may be located in lower income areas by virtue of more children, but this hardly constitutes a problem of of freeridership either. Consequently, lower income REDs were liable for lower average community charge bills as a result of their smaller taxable bases. On the other hand, a 'statistical household' of 1.5 adults is of course non-existent. This measure may be valuable in assessing the aggregate pattern of increases and decreases in the tax take for each area of the city, but it was of little significance to the actual one, two or three-adult households to learn that the average-sized household in their neighbourhood was better off or worse off.

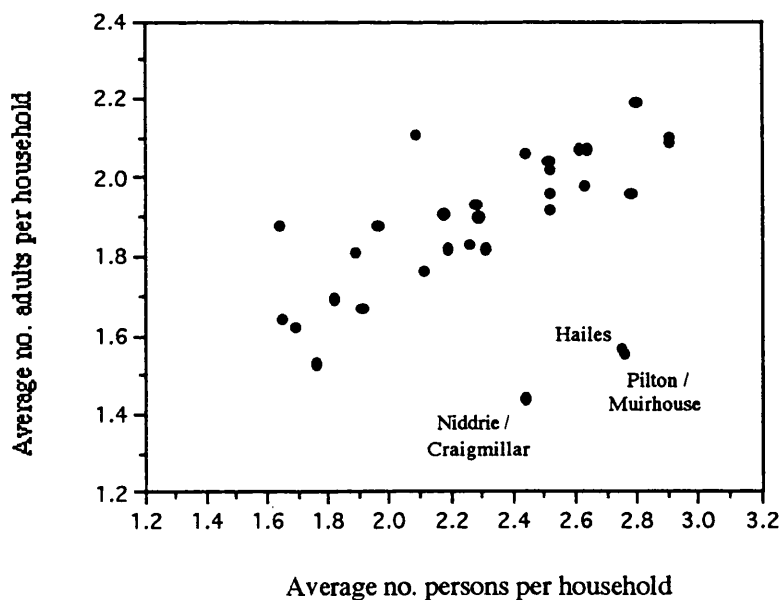


Figure 5.8 The relationship between average number of adults and average number of persons per household (Electoral Divisions in Edinburgh)

The relative position of two-adult households across the city is assessed in addition, since this size is the most common. Tax shifts are thus recalculated for the same 'taxable size' of household (number of adults) in each Division, assuming it occupies a property which had the local average rates bill attached. Gross (unrebated) payments are assumed for both taxes. The resulting pattern is effectively the inverse of mean rates bills in 1988-89, but the exercise is still a worthwhile qualification to the findings based on average numbers of adults.

Adjusting household sizes in this way to two adults generates a similar distribution of gains and losses as before, suggesting that it was the original rates bill rather than the number of adults which had greater influence on whether the household gained or lost. In Edinburgh only minor adjustments in the rankings emerged for the five 'extreme' gaining and losing Divisions. More significant, however, are the alterations of the three Divisions with the lowest mean numbers of adults (as indicated in Figure 5.8). These REDs were considerably more disadvantaged locations for two adult households on this analysis. Niddrie / Craigmillar, ranked only 21st (of 33 Divisions) on the strength of mean household tax increase, moves to a ranking of 7th. Similar dramatic movements for Hailes and Pilton / Muirhouse imply that these areas as a whole may not have been particularly worse off in straightforward financial terms. Within them however, equivalent-sized households were among the most disadvantaged in Edinburgh (Table 5.7). These lowest-income areas begin to emerge as locations of significant loss for some households, a finding repeated in Glasgow where a similar reworking of the data shows inner city Divisions (most notably Keppochhill / Cowlairs) considerably higher ranked as areas of significant loss for two-adult households. REDs containing some of the large council housing estates on the periphery of the city (Drumry / Summerhill and South Nitshill / Arden) were also worse off to a greater extent than originally appeared. These alternative approaches underline the importance of specifying how household sizes are measured at aggregate scales of analysis.



Edinburgh (Electoral Divisions)		Glasgow (Electoral Divisions)	
1st Dalry / Shandon	( 3rd)	1st Alexandra Park / Dennistoun	(2nd)
2nd Lorne / Harbour	( 1st)	2nd Partick / Anderston	(1st)
3rd Haymarket / Tollcross	( 4th)	3rd KINGSTON / HUTCHESONTOWN	(9th)
4th Calton / Lochend	( 5th)	4th KEPPOCHHILL / COWLAIRS	(16th)
5th St.Giles / Holyrood	( 2nd)	5th Central / Calton	(2nd)
6th Moat / Stenhouse	( 7th)	6th North Kelvin / Park	(3rd)
7th NIDDRIE / CRAIGMILLAR	(21st)	7th Belvidere / Carntyne	( 8th)
8th PILTON / MUIRHOUSE	(17th)	8th Parkhead / Shettleston	( 6th)
9th Granton / Trinity	(10th)	9th Drumoyne / Govan	(10th)
10th HAILES	(20th)	10th Queens Park / Crosshill	( 5th)
		.....	
		17th SOUTH NITSHILL / ARDEN	(25th)

(Ranking based on two-adult households. Original ranking based on average number of adults per household as shown in brackets).

Table 5.7 Rank differences among REDs experiencing greatest tax increases : based on alternative measures of household size (Edinburgh and Glasgow 1989-90)

The possibility of a poll tax 'demonstration effect' should not be overlooked when using these data on adults per household. For some losing individuals facing tax losses there was a perceived financial advantage in avoiding registration for the tax, even if the most effective method of achieving this would be to avoid being listed on the Electoral Register as well. Although the registers were officially to be compiled on a separate basis, the belief (with some justification) that one was cross-referenced against the other meant that the price of a vote - represented by extra tax payments - was set too highly, particularly for younger people being taxed for the first time. In other words, the Community Charge Register reflected what the public wished to present to the local authority. Adding to this the known inaccuracies of population registers due to high mobility in urban areas, the *potential* for heightened inaccuracies was much increased. It is then not difficult to envisage some members of lower-income households opting for voluntary disenfranchisement where such incentives for 'exit' were created. A more detailed analysis (Paddison 1990) suggests that the phenomenon was difficult to separate out from other factors influencing population decline. Nevertheless, some areas of decline in Glasgow in particular experienced accelerated population loss following the introduction of the new register. A brief study of the Edinburgh figures, comparing 1988 electorate figures with

the 1989 Community Charge Register revealed no obvious differences in the mean adult populations per household : Wester Hailes was characterised by a lower average than was typical of the city before as well as since the poll tax was introduced.

The Government's Green Paper in 1986 anticipated that single-adult households (many of them elderly) would as a group gain from abolishing rates and multi-adult households stand to lose. Basing calculations on national average tax bills does indeed lead to such outcomes (Gibson 1990). Taking the survey sample of households in aggregate (Figure 5.9) confirms that the proportion of losers rose from a low point among single-adult households. (Note again the significant minority of outright losers among two-adult households). Breaking the analysis down further into the four local authorities in the survey however demonstrates the need to consider localised variations in the trend. Edinburgh stands out for its high proportion of one adult households being worse off (an indication of the lower rate bills paid previously and the high poll tax charge), but the Eastwood trend is striking for the consistently high level of tax advantage, extending even to the larger households. These authorities set the highest charge in Scotland and the lowest in Strathclyde respectively. More generally, the distinctive position of Eastwood reflected its high domestic rate levels relative to the other authorities. Thus, the aggregate pattern of gains and losses related to household composition was itself made up of a series of counter-trends, in the shape of Edinburgh's single-adult households failing to capitalise as expected, a majority of Inverclyde's two-adult households becoming losers and household size in Eastwood exerting little influence on whether losses or gains were experienced.

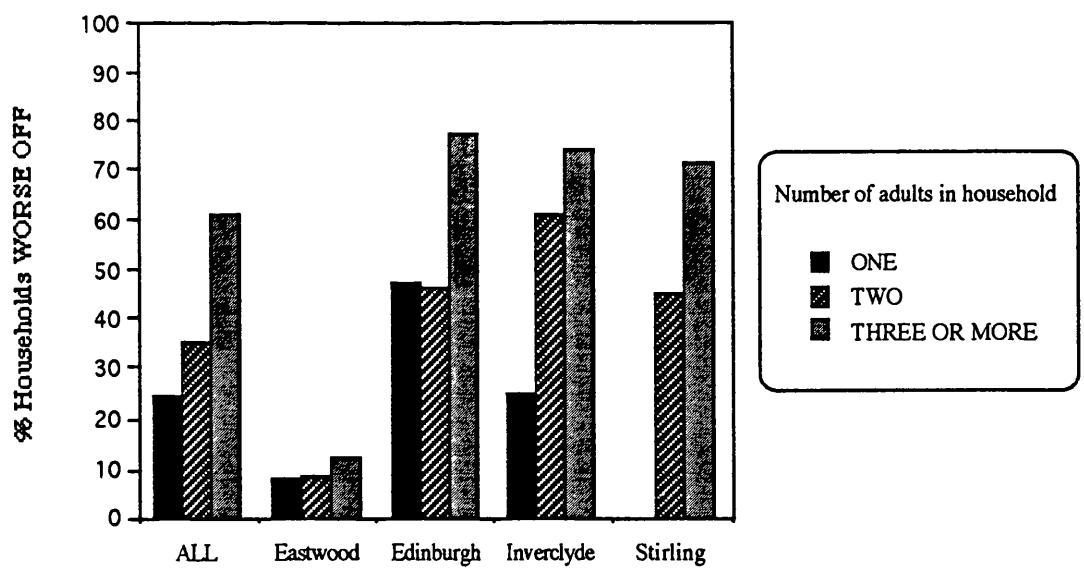


Figure 5.9 Impact of the poll tax by household composition (across Districts)

In contrast to the strong and negative relationship between tax increases and average household rate payments, that between tax shifts and the average number of adults per household (the effective taxable base) was not only much weaker (in Edinburgh only

significant at the 0.10 level for example, Table 5.6), but was *in the opposite direction* from that anticipated following the Green Paper analysis. Divisions with the largest mean number of adults per household were those generally *gaining* from the transition, not losing out as the local tax net was extended. Areas of fewer adults per household faced the larger tax increases. In other words, *the overwhelming influence on the household's fate under the tax adjustments was how much it was paying under rates, not how many adults made up the household*. Clearly there were many households within the spatial categories used here ('high / low income', 'high / low rated') which experienced tax shifts counter to those of their Electoral Division as a whole, although an analysis based on wards in Glasgow (Paddison 1989) concluded that the variation *between* areas was greater than the variation between households *within* areas. The survey evidence is introduced to qualify findings based on aggregate data and in this case the results are similar to those of other analyses (Midwinter & Monaghan 1990 for Districts in Strathclyde for example) which also identified multi-adult households gaining despite their size where they located in highly-rated properties. Heavy losses were incurred in the less typical case of multi-adult households having paid low rates previously (that household type targeted for an increased share of the costs of local services).

## 5.5 Why did losers lose ? : Council overspending versus poll tax 'system effects

In this section, the empirical evidence is compared with other arguments surrounding the changes in local taxation. Significant movements in the local tax burden have been identified in urban areas, pointing to a transition which was marked by its thoroughly regressive impact. Gains among households in high-rated properties were paid for by those in lower-rated properties and those entering the tax net for the first time. In terms of income-related effects, households on low to average weekly incomes (but not the absolute lowest) faced the largest increases in payments particularly where household incomes were slightly above the rebate qualification threshold (a feature not unique to the poll tax). However these changes may have been the result of more than just the redistributive 'system effects' created by the new system. Hughes (1989) for example makes a bold case for considering the influence of councils increasing their budgets in an attempt to

"take advantage of the confusion caused by the introduction of the poll tax..... to provide a buffer to finance future increases without matching tax increases." (p.5)

According to this perspective, the political strategy 'between the lines' was to implicate central government. Despite an apparent Revenue Support Grant increase of 13% for 1989 / 1990, Hughes considered that

"...the government is likely to have to cope with a public perception that the increases were the result of the shift in the tax base." (p.12)

The results of Hughes' analysis make interesting reading :

"...households in the lower half of the income distribution gain at the expense of those households in the top half with households in the eighth decile losing most from the tax change." (p.10)

Although the use of income deciles is not synonymous with the FES data considered in the previous section (using actual weekly income groups in terms of pounds, not proportions of households located in each band), this finding is clearly at odds with the aggregate and survey results. The differences arise largely from Hughes' decision to extrapolate the 1988-89 rates figures one year forward and attempt to compare what households would have been paying had the poll tax not been introduced when it was. Taking the revenue generated by the poll tax in 1989-90 as the income base, Hughes calculated that a mean 38% increase in rate levels would have been needed to raise the same income for councils. It was rate figures based on this inflation factor which were employed throughout the analysis, rather than 1988-89 payments.

Other studies however have pointed to the lack of any relationship between 'overspending' and tax increases. The Scottish Office published guideline figures for first-year charges for each local authority which attracted widespread criticism since the exercise was judged in local government circles to be an admission that guideline and possibly capping procedures would continue to determine tax and spending levels where the Secretary of State considered budget decisions to be unreasonable rather than the new process of poll tax local accountability. (The exercise was not introduced in the rest of Britain the following year or repeated in Scotland). The guidelines correlated weakly with the shifts in the local tax burden identified here and elsewhere. In Strathclyde for example the Districts enjoying the largest tax reductions (Eastwood and Bearsden & Milngavie) each set charges *above* those guidelines, as did some of the heavier losing authorities. Moreover, councils setting charges lower than expected by central government (none of them Conservative-controlled) appeared no different in their incidence of redistributed tax payments. To illustrate the point, the fiscal position of Inverclyde District is discussed.

As already considered, Inverclyde is a Labour-controlled council which did not pursue a path of confrontation with its opponents in central government over finance policies while its political colleagues elsewhere had embarked on such a course during the 1980s. Traditionally it had set the lowest domestic rate poundage in Strathclyde (of nineteen Districts) after Eastwood and Bearsden & Milngavie and could hardly be described as a high-spending authority. In 1989-90 Inverclyde set a poll tax figure of £291, marginally higher than the Scottish Office estimate. This represented a small increment in the revenues raised by local taxation on the previous year (Table 5.8), although well below a level of growth to match the inflation rate. Inverclyde thus provides a setting in which to test the Hughes hypothesis that most of the resulting tax movements could be explained by council budgets increasing to take advantage of the confusion surrounding the introduction of the new tax. In spite of the undramatic budgetary policy of the Council, average

household tax changes at the *ward* level (a more sensitive measure than the Electoral Division) showed a large range between the examples of Kilmacolm (gaining more than £320 per household on average, far in excess of anywhere else in the District) and the affluent West End ward, gaining by £130, and the wards containing the heaviest losing households, worse off by £137 in Upper Larkfield and by £114 in Blairmore (both in Greenock). Table 5.8 reveals that net gains in six wards were financed by net losers in the remaining fourteen. Given an approximately stable budget, the spatial composition of the authority's income from one year to the next can be measured : in other words which areas paid what to finance council services. Comparing the six gaining wards with the six heaviest losers demonstrates the extent of the shift in the local tax distribution. Whereas the advantaged wards previously paid £4.11 of every £10 raised in domestic rates and the most disadvantaged contributed £2.44, the shares adjusted to £3.32 and £2.89 per £10 of poll tax income respectively. In absolute terms this amounted to a redistribution of local tax payments of over £1 million between these extreme cases. Further, practically the full extent of the redistribution of Inverclyde's household tax burden can be explained by the system effects of the poll tax rather than the effects of local decision-making.

Ward	Average rates bill	Average TAX SHIFT	* A	* B
01 Kilmacolm	£898	- 36.5% Gain	8.2%	5.2%
02 Port Glasgow East	£467	+ 18.5% Loss	4.5%	5.2%
03 Port Glasgow South	£521	+ 21.1% Loss	5.1%	6.0%
04 Clune Brae	£467	+ 14.1% Loss	5.1%	5.5%
05 Port Glasgow West	£451	+ 14.8% Loss	4.4%	4.8%
06 Gibshill	£390	+ 2.9% Loss	3.7%	3.7%
07 Blairmore	£459	+ 24.9% Loss	3.3%	4.2%
08 Bellville	£411	+ 17.5% Loss	4.3%	4.9%
09 Greenock East Central	£375	+ 12.5% Loss	3.1%	3.2%
10 Broomhill	£426	+ 19.6% Loss	4.1%	4.7%
11 Gateside	£470	+ 13.2% Loss	4.6%	5.1%
12 Bow	£494	- 2.1% Gain	3.9%	3.7%
13 Larkfield	£487	+ 18.2% Loss	4.7%	5.4%
14 Upper Larkfield	£486	+ 28.2% Loss	3.2%	3.9%
15 Greenock South	£488	+ 19.8% Loss	4.1%	4.7%
16 Greenock West Central	£373	+ 23.4% Loss	4.6%	5.4%
17 Greenock West End	£697	- 19.0% Gain	7.3%	5.8%
18 Cardwell Bay	£661	- 15.1% Gain	7.5%	6.3%
19 Gourock	£531	- 1.4% Gain	6.1%	5.7%
20 Firth	£687	- 16.9% Gain	8.0%	6.5%
Total income from local taxation			£19.33m	£19.91m

\* A : Share of Inverclyde's rates income paid by each ward (1988 - 89)

\* B : Share of Inverclyde's poll tax income paid by each ward (1989 - 90)

Table 5.8 Poll tax 'system effects' in Inverclyde District, 1989 - 90 (Based on data from Strathclyde Regional Council)

Although it is probable that some councils set higher charges than 'necessary' in the first year - and that there may have been a strategic element of attempting to bring unpopularity to the poll tax on account of its level - a more likely explanation would see the strategy as one of building reserves as a protection against future year shortfalls, when non-payment was likely to damage local budgets (a decision which would have turned out to be vindicated). Hughes' rational-behaviour account of local government using the changeover as an opportunity to expand spending rests uneasily with the other side of the same theory, specifically that councillors are motivated by the electoral cycle and the aim of maximising public support. If tax levels are synchronised in order to be stabilised before an election and raised thereafter, an explanation for Regional Councils increasing taxes in the election year of 1990 is needed. In light of this evidence, along with the general failure of local government in England to set charges within DoE guidelines, it is difficult to agree with the conclusion reached by Hughes, that :

"...it is the decision by local authorities to increase their revenue.... which explain(s) the large increase in the average level of local tax bills for Scottish households." (p.12)

The analysis presented by Hughes does raise the important point that rate bills would need to be adjusted to 1989 levels to provide an accurate comparison with poll tax levels (and for this reason comparisons with the second and third years of the poll tax are not possible). However, the constant use of inflated figures (which are at least arguable) gives the impression of hypothetical data being stretched beyond its original value to reach the conclusion that most poll tax losers would have been worse off had the rates been retained. It may be of interest in the abstract to contest how councils would have responded had the rates been retained, but this is ultimately of little concern to the real-life picture of year to year tax shifts affecting households advanced here. Moreover there is little scope to justify the extent of tax gains towards higher-income households which would not have been experienced if the Hughes hypothesis was to be applied consistently.

All of this should encourage a 'stepping back' from the empirical analyses and a more qualified appreciation of the materiality of tax experiences. Using percentage tax changes allows comparisons to be made in relative rather than in absolute terms. Even this may be inadequate however. There is evidence that lowest income households in areas of high unemployment *within the rebate system* under both taxes were only marginally affected by the *tax* changes, but considerably affected by *rebate* payments. Some of the lowest income Divisions experienced tax increases which, at less than 10%, might be explained as equivalent to the inflation rate at the time and hence not a loss in real terms at all. However the nature of poll tax gains and losses was based as much on relative evaluations between households in terms of how other people fared as on absolute tax changes. (If everyone was perceived to have borne a fair share of increasing tax costs, evaluations would partly reflect this). To interpret the changes in crude empirical terms would be to ignore the tax reductions received in higher income areas however. As Paddison (1989) emphasises,

even small reductions were significant set against the overall increase in tax burdens in the example of Glasgow.

Beyond the quantitative approach, a more appropriate question is to ask to what extent the 5% increase in payments could be met by households in areas as dissimilar as Springburn in Glasgow and Marchmont in Edinburgh for example. Given existing household budgets before the tax change (referring to net household equivalent incomes which take account of household composition, Gibson 1990), what proportions of remaining disposable income did these equivalent percentage increases represent in different neighbourhoods? The withdrawal of 100% rate rebates under the Social Security (Housing Benefit) changes in 1988 would have had a greater impact on many low income households than the introduction of the poll tax (Gibson 1990). This paving of the way towards everyone paying something refers to the 'manoeuvring' which went largely unnoticed in the public eye as the poll tax protest gathered momentum. The true impact of the new tax, bringing an additional payment even where maximum rebates were received, may have been qualitative as much as quantitative in extending the incidence of debt for example (Erskine, 1991).

## 5.6 Conclusion

By abolishing domestic rates and choosing a community charge, the Government succeeded in its aim of distributing the burden of local government costs more widely. Many people were introduced to local tax liabilities for the first time, due to their previous status as a non-householder or a low income household receiving a maximum rates rebate. The other major aim of the project from the perspective of central government was to enhance (or introduce) local accountability of councils to their electors, now that the main distinction between service users and electors (who could influence levels of service expenditure) had been overcome. An implicit expectation of more rational behaviour on the part of both service providers and their consumers was written into this new 'contract' between the tiers of government. Hughes (1989) pointed to evidence of local authorities resisting the pressure to keep taxes down in the short-term at least and argued for the system to be retained to allow councils time to realise the incentives in stemming tax inflation. This was also the position supported by many Conservative Party activists by 1991 when the announcement of a future replacement tax was expected (Chapter Seven). One side of this equation (in terms of supply of services and local government behaviour) had not yet added up in the manner anticipated or rather hoped for. The signals sent out by electors to councils through the ballot box in 1990 (on the demand side of the equation) will be assessed for evidence of the response planned for by central Government in Chapter Seven. Between the processes outlined in this chapter and these responses however, the nature of the public's response intervenes towards a policy which had an impact on every household.

As a conclusion to this chapter, the political arithmetic strategy associated with the poll tax

was clear but its success in the terms set was at best qualified (in Scotland). In Britain as a whole, the distributional effects of the tax were far more dramatic and negative than anticipated. The bold tax changes planned for the minority of small and large households certainly took place, but many two adult households experienced significant adjustments as well. The Government claimed to have implemented a system which was fairer to those who had been paying too great a share for their own and in effect others' services. In this way, the tax shifts were justifiable as a necessary short-term transition to bring liabilities closer into line. Regardless of the merits (or otherwise) of the argument, public evaluations of the political are built largely on the back of perceptions. As Gibson (1990) argues, even if the poll tax transition had produced as many gains as losses (a zero-sum redistribution), the net response would not have been zero. This argument drew upon Brunner's (1978) quote that "The essence of politics is redistribution and political conflicts centre on matters of redistribution" (quoted in Gibson 1990, p.50). Thus the reaction was always likely to refer to the visibility of gains and losses and their direction in terms of whether outcomes were considered to be deserved or not. With the poll tax, changes appeared as pre-determined implying that benefits could not be justified in the way that income tax cuts are presented as 'reward' for hard work and house price inflation considered as the benefit of improvement investments over time. Moreover this policy compromises the general expectation (Gibson, 1990) that policies are more likely to be adopted where gainers are more easily identified than losers (concrete advantage over diffuse disadvantage). Poll tax gains were identified so easily because they were largely mediated through housing market differences : "people in big houses" were perceived to be symbolic of winners. The reaction in civil society to this shifting of the base is given greater attention in the following chapter.

The Government thus had to 'sell' the poll tax to a sceptical audience and hope to shape perceptions more forcefully than its opponents could. That task was made difficult by the striking material gains and losses experienced by survey respondents and between places. The strategy appeared to be a higher risk than the original Green Paper could have foreseen.



## 6. The contours of poll tax attitudes

### 6.1 Introduction

The concern in this chapter is with the attitudes which were formed towards the poll tax in places which experienced divergent tax histories and where the transition to the new system continued (and widened) the differences. Geographical analyses of attitude distributions are becoming more common, following the work of Pattie and Johnston (1990a, 1990b) into the regional basis to Thatcherite attitudes for example. In terms of the Hirschman reaction scheme (Exit -Voice - Loyalty / Resignation), the following analysis of attitudes looks at one dimension of the 'Voice' reaction. Another dimension - the behavioural response - is considered in the local electoral context in Chapter Seven. Following Scarbrough (1984), the distinction is drawn between 'core beliefs' and 'action principles'. Behaviour does not always follow attitude formation and the process is probably more cumulative than linear (behaviour and past experiences influencing attitudes as well). A study of the 'contours' of what may be among the core beliefs of the respondents is a valuable starting point.

An important theoretical consideration throughout this study is the validity of the rational or public choice explanation of behaviour. The origins of New Right thought - and by extension the policy environment which suggested introducing a poll tax - have been traced to public choice theory. The debate will be taken up again when evidence for a public choice-style response (in terms of behaviour) is assessed, and a judgment on two competing theories of voting is made (party identification or 'expressive' and issue-voting or 'instrumentalist' theories, Heath et. al. 1985). Assuming here that attitudes will influence behaviour in some manner (and this could favour either theory), the first task is to investigate what were the main influences on poll tax attitudes.

The first pair of attitudes considered were explored through questions designed to discover the extent of respondent interactions with political issues. This is a necessary first step since the shape of the other responses will be seen in the light of these attitudes. It is probable that the respondents in this survey are unrepresentative of the general public in terms of motivation : their attitudes are more likely to 'mean' something to those who hold them. Yet, if the respondent has decided to take part, most questions will provoke a response. Simply because a questionnaire is filled in completely, it does not follow that each answer is of similar importance to the participant. The closed-ended prompts provided by this method reflect the priorities of the researcher, not necessarily the respondent. Two measures are suggested as ways to group respondents in terms of their interaction (or motivation), in an attempt to search for random responses of low priority (or 'non-attitudes' according to Converse, 1964) and meaningful attitudes. The first explores the degree of interest in political matters held by questionnaire participants; the second considers how strongly political parties are identified with. They are treated

separately since they consider the general and the more focussed sides of political motivation.

## 6.2 Real or random attitudes ?

### 6.2.1 Degree of political interest

Heath et. al. (1985) in their detailed analyses of British Election Survey (BES) data include a question on political interest, asking how much people cared which party won the general election. In subsequent studies (e.g. Heath & McDonald 1988) this allowed a breakdown of 'interested' and 'uninterested' respondents and the conclusion that although the uninterested had less stable affiliations and attitudes to *specific* issues over time (greater randomness), they had relatively stable political *principles* or values. In other words adopting a 'left-right' measure of values suggests that very few people genuinely hold 'non-attitudes'. Nonetheless, the possibility of a public divided between those stimulated by politics and those left unimpressed is advanced here. One expectation is that an interest in politics develops as age increases, being lowest among younger people. This was suggested by one of the few members of the group discussions conducted for this research who was under thirty years old :

"I wasn't paying any rates at the time...(of the 1985 rates protest)... I was only seventeen then and I really didn't pay much attention to local politics. It was really only when I became a house owner that... I have paid much attention to what was going on locally. When it starts hitting your pocket." (Ross, Edinburgh Group II)

An explanation for this relates to the life-cycle process, with independence from the family home (the socialisation context) and in particular movement into the housing market representing a new phase and offering new reasons to take an interest.

The original survey question ("How much interest do you take in political matters?") allowed a response to be chosen from a four-point scale : a great deal of interest, a fair amount, not much or none at all. The two latter responses have been amalgamated, resulting in a three-point scale. Variations in interest (the variable has been labelled INTRSPOL) are measured by a net rating method, the net scores resulting from the subtraction of the numbers least interested from those most interested. A negative net score thus indicates a bias towards little interest, without referring to the intermediate group which was moderately interested. (This turned out to be the most common response with practically all sub-classes). The findings are presented in a form repeated during this chapter : by socio-economic / demographic factors, mobilising / psychological factors and contextual influences.

Considering firstly occupation and tenure groups (Table 6.1) - the traditional measures of production and consumption differences - a clear pattern emerges among the economically

active. Professional and managerial respondents (Group AB) occupy the highest and the intermediate interest categories to a greater extent than the other groups. The proportion of

	A Great Deal	A Fair Amount	Not much / none	NET
ALL	11	58	31	- 20
(1) Occupational Group				
Professional/Managerial (AB)	16	64	20	- 4
Skilled non-manual/clerical (C1)	10	56	34	- 24
Skilled manual (C2)	9	53	38	- 29
Unskilled manual,Unemployed (DE)	10	47	42	- 32
( $X^2 = 8.8, 0.18$ )				
(2) Housing Tenure				
Owner-Occupied	12	60	28	- 16
Council Rented	9	49	42	- 31
Private Rented	14	68	18	- 4
Other	13	49	38	- 25
( $X^2 = 9.6, 0.14$ )				
(3) Age Group				
18-24	20	44	36	- 16
25-34	5	64	31	- 26
35-64	13	58	29	- 16
65 & over	11	62	27	- 16
( $X^2= 9.2, 0.16$ )				
(4) Sex				
Male	15	62	23	- 8
Female	7	55	38	- 31
( $X^2=15.6, 0.00$ )**				

Table 6.1 Interest in political matters (INTRSPOL) : ratings across selected survey variables

AB respondents with not much or no political interest is less than half that for Group DE (unskilled manual employees and unemployed respondents). This contrast in net ratings spans the interest range, although the progression from one to the other is not straightforward. Thus, Group C1 (skilled non-manual and clerical workers) is much closer to Group C2 than to AB respondents. Despite the differences, the chi-squared value (the inferential measure used for this stage) is not large enough to reach the required level of significance (0.05 is adopted). Nor does political interest appear to be more characteristic of the homeowner or the renter than those outside the housing market (or at

least those who are not independent actors in it). Moreover, the greater interest anticipated among owner-occupiers, if their consumption interests parallel the 'production interests' of non-manual classes (Heath et.al. 1985), does not emerge. This again suggests the extent of interest differentiation within as well as between housing tenure categories.

The other element of the hypothesis - that interest develops with age - cannot be tested strictly in those terms, since a cross-temporal panel method would be needed to trace how motivation changes across life cycles. However, a more general transition of interest between age groups is expected. That it too fails to materialise is relatively surprising. Three of the age groups record the same net interest rating, and although respondents in the 18-24 years age group occupy the lowest interest level more commonly than do other ages, they are also the most likely to have a great deal of political interest. Younger adults appear to be a mix of the very interested and the uninterested.

The only demographic factor which does significantly differentiate respondents on this attitude is sex. Women are far more likely than men to occupy lower-interest positions, forming a distribution similar to occupation group C2. Alternatively male interest in politics more closely resembles that of Group AB. There is a need to develop this finding further, although it proved difficult to pursue in the follow-up group discussions for example. Women were not significantly under-represented as questionnaire respondents, nor is there any evidence of bias in electoral turnout between the sexes (Miller, 1988). At some points in the participation spectrum then, gender differences in terms of behaviour are not marked. In terms of more formal activity however, the under-representation of women in political parties and as elected representatives is well-established. It may be the case that part of the explanation for this specific gender difference is to be found in the nature of the question asked.

'Political interest' will be interpreted in a number of ways : for some it will mean interest in Parliamentary affairs at Westminster; for others it might imply interest in local government (either its politics or its administrative / service role more generally); for others still the question might be viewed as a reference to something that other people take an interest in. The introductory letter accompanying the postal questionnaire emphasised that the opinions of all the sample would be of value even if the potential respondent considered themselves to have no interest in political matters or the subject of the survey itself. It is possible then that these differing *interpretations* of the question are sufficiently gender-specific to be observed in the results presented here. Finally, it is reasonable to suspect that the differences in this sample in political interest would be greater among the public in general : despite the effort to attract the disinterested, a bias towards the motivated is still apparent (judged in terms of the higher than average local election turnout levels of respondents for example).

Although still to be tested, the assumption is that affiliation with a political party will have the potential to mobilise people towards higher levels of interest and awareness. An

important aspect of designing this question was to maximise an accurate response. Thus, those who identify with no party were able to choose 'None' as their response, rather than having to leave the question unanswered (and being incorrectly equated with those who *chose* not to answer the question). Non-partisans were more likely to be non-voters as well (Chapter Seven), but they may also be consistent voters or consistent supporters of the same party without *identifying* with it. Following the partisan dealignment thesis (Heath et. al. 1985, 1991), this group of respondents with no party loyalty is considered separately where cell sizes allow. (They total 10% of those who answered the question concerning party identification. This compares with 14% rejecting a party identification at the 1987 General Election according to Heath et. al. 1991). In fact non-partisans do display, by some distance, the least degree of interest (Figure 6.1). Between sets of partisans however, party choice (the *direction* of partisanship) is not a significant influence, no group scoring more than four points adrift of the aggregate net rating. Despite this, the tendency to view party supporters as undifferentiated groupings with average levels of interest would be misleading. To test whether a more detailed pattern of motivation exists among party supporters, the strength of their identifications is considered (the variable being labelled PARTYID). A weak affiliation to a party may be associated with barely greater interest than is the case for non-partisans.

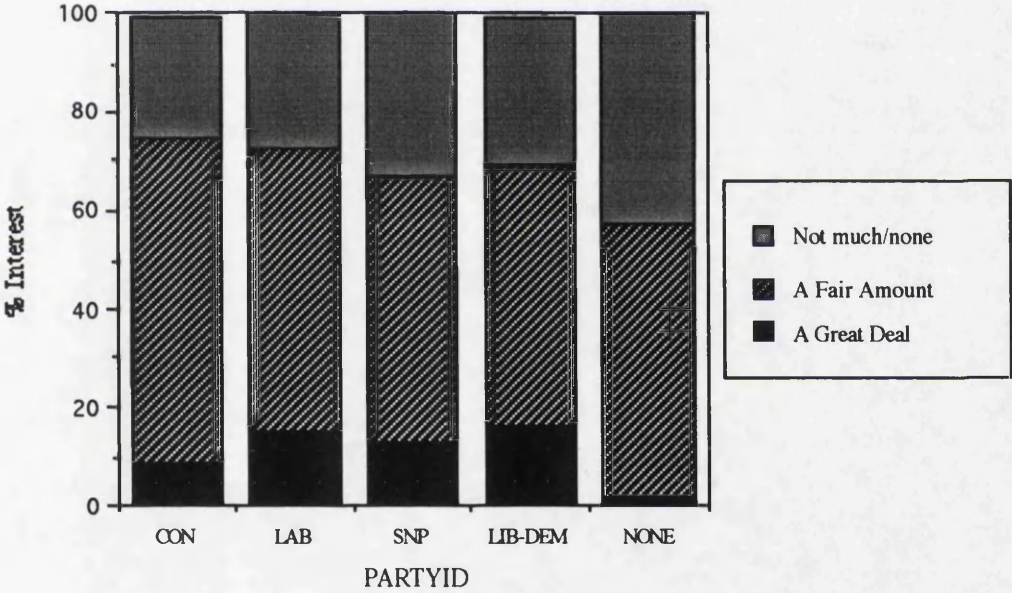


Figure 6.1 Levels of political interest (INTRSPOL) by party identification

There is indeed evidence to suggest that greater motivation is found among strongest party supporters (Table 6.2a). That group has a net interest rating twice as great as the mean for the entire sample. On the other hand, a 'fairly weak' tie to a party is associated with a net interest level which is *lower* than among non-partisans. This may be the most powerful differentiator of political interest. The question can be pursued by studying whether it is stronger identification in itself which is associated with higher interest levels or if

respondents with specific partisan strengths are the most interested. In this case (Table 6.2b), party supporters are amalgamated into three groups (solely to conserve cell sizes) - Conservative, Labour and Others (all respondents identifying with the SNP, Liberal Democrats, Greens or other specified choices). Partisan strength significantly differentiates the levels of interest for each of the three groups, but particularly among Conservatives. In other words, it is Conservative identifiers who display the greatest range of interest ratings as strength of support alters : very strong Tories were more interested than other very strong partisans. On the other hand fairly weak Tories displayed less interest than fairly weak Labour supporters.

	A Great Deal	A Fair Amount	Not much / none	NET
Very Strong	43	46	11	+32
Fairly Strong	11	72	18	- 7
Fairly Weak	4	44	52	- 48

(X<sup>2</sup> =103.8, sig=0.00)\*\*

Table 6.2a Interest in political matters (INTRSPOL) : ratings related to strength of support for a party (STRONGID)

	Conservative	Labour	Others
Very Strong	+36	+22	(+51)
Fairly Strong	- 11	- 6	- 6
Fairly Weak	- 50	- 45	- 50
Chi-squared result	66.5 (0.00)**	26.6 (0.00)**	28.2 (0.00)**

Table 6.2b Interest in political matters (INTRSPOL) : net ratings related to strength of support for specific parties (STRONGID)

Two final elements investigated for this attitude relate to the context in which interest is formed and reproduced. Firstly, the expectation is that a council is more likely to act as a salient force around which local interest is mobilised if it adopts a high profile, whether due to controversial policies or confrontation with opponents (central government being the most prominent). Although the question did not ask about interest in *local* politics specifically (as did Miller 1988 for example), there is little evidence to suggest people take an interest only in national or only in local politics. Of the authorities studied, Stirling and Edinburgh could be represented as more conflictual political environments (particularly in the mid-1980s). Eastwood and Inverclyde would be better described as non-conflictual rather than consensual political contexts, one being the safest Conservative council in

Scotland, the other being a typical example of a cautious 'Labourist' administration. (The local experiences are considerably more detailed than this account suggests, as Chapter Three indicated). Second, and more speculatively, is the expectation that these environments contain different political cues for supporters of different parties. If the element of local interest is important, does a strongly Labour (Inverclyde) or Tory (Eastwood) context sharpen interest among those partisans ? Or might a 'sympathetic' council (where the leading party's control is considered to be secure) influence apathy and lower levels of interest instead ?

Neither of these propositions are borne out by the data, at least not to a level of statistical significance (Table 6.3a). Although Inverclyde and Edinburgh are predictable as the range limits, the differences are slight. Nor is interest in each place associated with the partisan preference of respondents (Table 6.3b). It is the *similarities* of interest ratings between supporters of different parties which are striking except in Eastwood, where Conservative interest was rather lower than among the small group of Labour supporters and rather higher than among other partisans. Even here, these differences are not large enough to be accepted as significant. It is likely that the most important influences on political interest for most people relate to socialisation in the household and national psychological mobilisation instead. A party affiliation in general (and its strength in particular) associates most clearly with greater political interest. Note however the caution in resisting a definition of what the causal processes could be. For some an interest in politics may precede the formation of a party affiliation. Others might broaden their interest *through* the medium of the party they already supported.

	A Great Deal	A Fair Amount	Not much / none	NET
Eastwood	10	60	30	- 20
Edinburgh	15	60	25	- 10
Inverclyde	12	52	37	- 25
Stirling	8	60	32	- 24

( $\chi^2$  =6.8, df=6 )

Table 6.3a Interest in political matters (INTRSPOL) across sample Districts

	Eastwood	Edinburgh	Inverclyde	Stirling
Conservative	- 17	- 7	- 25	- 19
Labour	(0)	- 2	- 26	- 19
Others	- 29	- 19	- 30	- 23
Chi-squared result	9.4	4.9	0.2	5.5

Table 6.3b Interest in political matters (INTRSPOL) : net ratings of party supporter groups across sample Districts

Without comparative data, these interest patterns cannot be judged with reference to the past. Around two-thirds of the sample have at least a fair amount of interest. Even for those with least interest in general, the suspicion is that an issue like the poll tax would not be seen as other issues are, as 'usual' politics. Unlike the BES findings then, it is quite possible for a respondent to be classed as uninterested but to care a great deal about the subject of this research (generally uninterested but specifically motivated). 'Real' attitudes on the poll tax are not incompatible either with low levels of interest. Unlike attitudes towards nationalisation or nuclear defence which have been used by Heath et. al. (1985) in classifying the electorate along left - right lines, the poll tax was an issue which directly affected every adult's experiences.

### 6.2.2 Strength of party identification

The Partisan Dealignment thesis as forwarded by Crewe et. al. (1977) forms the basis of this second attitude variable, the strength of partisan identification (labelled STRONGID). The theory seeks to describe and explain the declining attachment of the electorate both in loyalty and absolute support for the Conservative and Labour parties. Heath et.al.(1985) support the thesis but emphasise the distinction with *class* dealignment, the relative propensity for these two parties to secure lower levels of support from their 'traditional' class heartland. This distinguishes changes in the socio-economic composition of the electorate over time from changes within the same sections regardless of their overall growth or decline. It also relates to the changing nature of political identities : the emergence of the decentred subject as a cultural process under contemporary disorganising capitalism (Lash & Urry 1987 for example). While the subject of Heath et.al.'s study was in many ways an unusual general election (1983), the dealignment thesis is about much more than who in the electorate voted for the alternative parties of the Liberal - SDP Alliance. Lash & Urry's insights will be valuable for the perspective developed in Chapter Nine. In this section though, a more straightforward approach to partisan alignments is chosen. Despite the apparent correlation between stronger identification and greater political interest in the first section (and the following account suggests the aggregate picture holds as a general overview), a finer scale reveals the existence of other (surprising) distributions.

The base for this account excludes those who did not answer the question on party



identification or were non-partisans (reducing the effective sample size by around 8%). The same threefold division of influences and a similar hypothesis are considered - expecting partisan strength to increase with age, to remain greater among the two leading parties despite partisan dealignment and to be higher among those with greater net interest (non-manual groups and men for example). Starting with age and gender effects, the cross-tabulations (Table 6.4) reveal no significant differentiation. In spite of respondents in the 65 & over age group having a considerably higher strength of partisanship as anticipated (or rather the least negative net rating), the overall pattern of attitudes by age and the similarity between the sexes imply that systematic differences on the basis of demographic influences are not marked (once non-partisans are excluded).

A more surprising result emerges from the association between strength of party identification and occupational groups. In fact the clear trend noticed for interest levels persists - but is entirely reversed. Thus, Groups AB and C1 exhibit by far the weakest net identification scores (Table 6.4), lower than for either of the two manual classes. Group DE, the least interested in political issues, was at the same time the most strongly supportive of a party. How these results would be associated with another measure of political behaviour (that of *loyalty*, introducing a time-element) was not explored in this study. Although the differences are again not large enough to be statistically significant, they clearly raise some interesting questions about the relationship between greater political interest (apparently a middle class characteristic) and stronger party affiliations (much more a working class feature). There may be subtle distinctions between socio-economic classes in terms of interpreting political issues as a matter of civic interest, which 'the active citizen' ought to be aware of. Perhaps dealignment towards weaker affiliation with the party system has progressed to a greater extent among the middle classes, although a bolder conclusion than this must carry a high risk warning. (The theory is supported, but the evidence here does not justify further conclusions).

Consideration of the psychological mobilisation factor leads to the question as to whether any groups of supporters are stronger in their partisanship than others. The striking feature of the diagram showing the relationship between STRONGID and PARTYID is the difference between Liberal Democrat identifiers and those of the other parties (Figure 6.2). This is in line with other evidence (Heath et.al.1985) which suggested that even during the centre parties' greatest success (1983), and despite the apparent emergence of some distinguishing characteristics to their support base in terms of attitudes, just 10% of Alliance voters claimed a very strong affiliation, compared with 24% of Tory and 35% of Labour identifiers. The figures obtained in this study suggest considerably lower identification strengths for these parties. The proportions identifying very strongly are nearer to (or less than) half those found in the national study for 1983 (Figure 6.2). This may reflect the different situations in which the data were collected : the figures used by Heath et. al. were recorded in a survey of voters soon after the general election when national politics would have been fresh in the minds of respondents. The poll tax questionnaire was conducted outwith the unusual atmosphere of a major election when the

electorate is encouraged to 'take sides'. (Miller 1988 expands on the significance of *when* political attitudes are studied). In other words, party identification strengths are time-specific for many people. There is little difference between three of the main parties in Scotland in terms of net strength of identification. Despite the divergence of Liberal supporters then, the distinctions just fail to reach the necessary level of statistical significance.

	Very Strong	Fairly Strong	Fairly Weak	NET
ALL	13	54	33	- 20
(1) Age Group				
18-24	11	54	34	- 23
25-34	10	55	35	- 25
35-64	13	53	34	- 21
65 & Over	18	56	26	- 8
(X <sup>2</sup> = 4.1, 0.66)				
(2) Sex				
Male	14	53	33	- 19
Female	12	55	33	- 21
(X <sup>2</sup> = 0.33, 0.85)				
(3) Occupational Group				
Professional/Managerial (AB)	6	55	39	- 33
Skilled non-manual/clerical (C1)	6	57	37	- 31
Skilled manual (C2)	22	39	39	- 17
Unskilled manual,Unemployed (DE)	22	51	27	- 5
(X <sup>2</sup> = 14.8, 0.02)*				
(4) Housing Tenure				
Owner-Occupied	13	53	34	- 21
Council Rented	22	52	26	- 4
Private Rented	5	62	33	- 28
Other	7	63	30	- 23
(X <sup>2</sup> = 8.2, 0.22)				

Table 6.4 Strength of party identification (STRONGID) : ratings across selected survey variables

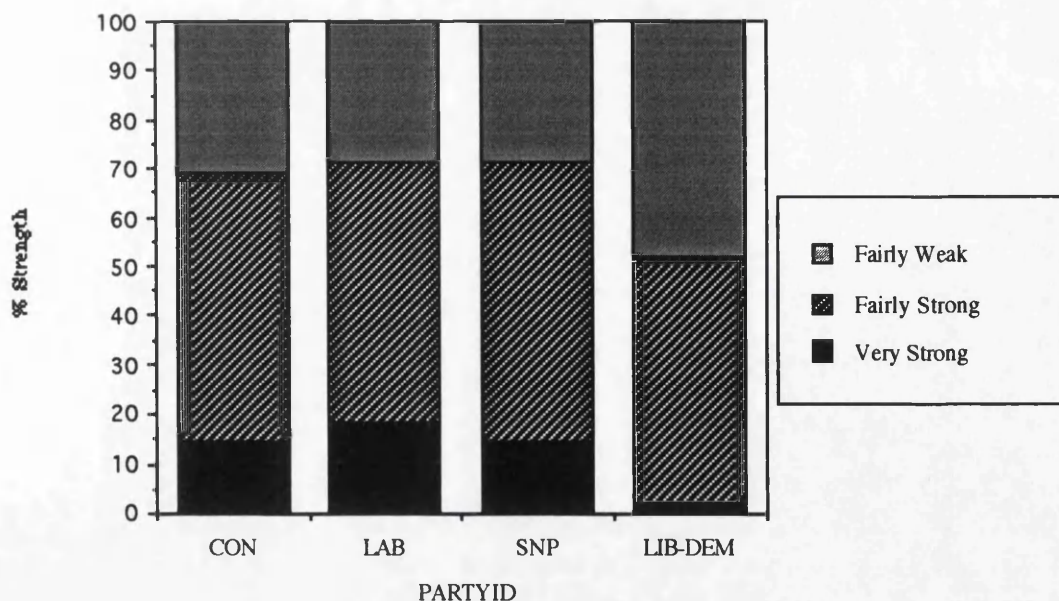


Figure 6.2 Strength of party identification (STRONGID) among partisan groups

There is historical evidence that the Liberal Party commands less loyal support than the Conservatives or Labour, although this emerged only after the party became a more influential electoral force in the 1970s (Heath et. al. 1991). As suggested by Heath et. al. in 1985 :

"It may be hard for people to feel a passionate belief in moderation" (p.121).

Nevertheless the relatively low proportions of party supporters willing to give an unconditional vote of confidence in their party are surprising. The *trend* cannot be judged in the absence of time-series data, and there are clear problems in comparing a sample drawn from heterogeneous areas in central Scotland with a British survey conducted in 1983. Yet there is little reason to conclude that this sample is unusual in terms of how the influences interact. Although Conservative-supporting respondents were drawn mainly from some of the party's areas of strongest support in Scotland (in Eastwood and Edinburgh) and were largely owner-occupiers in non-manual occupational groups, this does not translate into particularly strong affiliation. The corollary for Labour supporters is also true. The SNP as a 'third party' (which commonly challenges for second place in Scottish politics, Lutz 1990) does not suffer from the same squeeze on partisan strength as do the Liberal Democrats (or the Alliance previously). Its strength distribution is little different from the two other leading parties (Figure 6.2), suggesting that the SNP has developed a loyal core among its supporters which will be necessary to sustain a long-term challenge. Compared with the patterns for net interest, the only significant shift is among Liberal identifiers. Their relatively high degree of political interest is matched with much weaker partisanship, one clue to the striking reversal among occupational classes on the two attitudes.

The third factor related to strength of party support is based on the effect of local contexts.

The first of these defines the local authority as a context for partisan mobilisation, perhaps differentially according to which group of supporters is considered. The second defines context in a more partisan fashion. With local authorities, the argument used for the interest variable holds : the expectation is that high-profile local government puts more pressure on voters to 'take sides' and be willing to justify their choice. This might have the effect of encouraging stronger support for a party. It is also anticipated (following Johnston et al. 1988) that in areas where electoral competition is balanced party supporters are less likely to vote tactically (or protest) or abstain. Edinburgh and Stirling have also formed the more marginal electoral situations in recent years.

Stronger identification however does not generally seem to be defined by the type of council area suggested here (Table 6.5a). Instead the least conflictual and least marginal authorities form the limits of the range. Thus, Inverclyde has both the lowest net interest rating and the highest net identification strength - another clue to the apparent paradox among occupations, noting Inverclyde's greater proportion of manual respondents. A further question to consider is whether the District areas show marked differences in which partisans are stronger and weaker. In three cases the local authority does not express significant differences in this way (Table 6.5b). The direction of support *does* matter in Eastwood however, reflecting the considerably weaker affiliations among Other (as opposed to Tory or Labour) partisans. There is no obvious reason why Liberal supporters for example should diverge from Labour supporters on partisan strength in this District. Eastwood represented promising territory for the centre party to challenge Conservative dominance in the mid-1980s, at least in Regional election contests. The scale of decline in the Liberal Democrat vote share in Eastwood between 1986 and 1990, added to this evidence, might have been indicative of a support base including a significant proportion of disaffected Conservatives. However the measure of partisanship considered here is party identification, not simply voting behaviour (or voting intention). Eastwood's Liberal respondents may have been weaker than elsewhere in affiliation to their party, but it is difficult to make an inference about their loyalty over time. An alternative approach using a discriminant analysis of respondents' poll tax attitudes as a predictor of which party they support is discussed in section 6.5. This suggests that Eastwood's Liberal Democrat (and SNP) supporters were often predicted as Conservatives on the strength of specific poll tax attitude responses.

	Very Strong	Fairly Strong	Fairly Weak	NET
Eastwood	10	49	41	- 31
Edinburgh	14	53	33	- 19
Inverclyde	18	53	29	- 11
Stirling	11	61	28	- 17

( $X^2 = 7.0, 0.32$ )

Table 6.5a Strength of party identification (STRONGID) across sample Districts

	Eastwood	Edinburgh	Inverclyde	Stirling
Conservative	- 20	- 14	- 20	- 15
Labour	(-29)	- 14	0	- 20
Others	- 50	- 34	- 26	- 19
Chi-squared result	15.6 (0.00)**	2.4	3.0	0.1

Table 6.5b Strength of party identification (STRONGID) : net ratings of party supporter groups across sample Districts

The second contextual influence on strengths of affiliation is a closer approximation to analyses of the *neighbourhood effect* familiar in political geography (Eagles, 1990 for example on working-class neighbourhoods in Sheffield). Respondents were asked to define their local political environment on the basis of party dominance: "Which of these descriptions best fits your idea of your neighbourhood? : 1. Mainly Labour 2. Mainly Conservative 3. Another party dominates 4. No party dominates". Definitions of neighbourhood are themselves thoroughly subjective (similar to definitions of 'community'). Clearly respondents will differ in how they evaluate the extent of their neighbourhood. If local contextual factors influence political attitudes however it will be because people are conscious of their salient characteristics, not because administrative boundaries are imposed (an empirical bounding of area). The hypothesis then is that 'sympathetic' political environments will be associated with stronger affiliation (and perhaps greater loyalty) to the dominant party. Moreover, those 'at odds' with their context may suffer from lower morale or weaker affiliation. (The problem of causal direction here is important. As Eagles (1990) indicates, those who are strong party supporters may be more likely to assume they are typical of their neighbours. The response may then be simply a restatement of their own loyalties, not an evaluation of other people's).

Looking at the figures for three types of neighbourhood (rarely was 'another party' thought to dominate), a number of interesting patterns are evident (Table 6.6). Across predominantly Conservative neighbourhoods, net identification strengths as a whole were lowest. Although Tory partisans did have the least negative net rating in these areas, this hardly amounts to a marked local effect favouring the leading party. In more politically-balanced neighbourhoods, no party would be expected to gain the advantage of securing stronger affiliations. Aggregate net strength in these areas was higher than in mainly Tory neighbourhoods and it is Conservative identifiers who stand out with a higher net strength. Unfortunately, small cell sizes prevent the differences assuming statistical significance. In what were perceived to be neighbourhoods dominated by Labour, net strength of support was at its highest. However, this does not reflect a bias towards stronger affiliation among Labour partisans only : net STRONGID scores were relatively high (while remaining negative) for all sets of supporters. Partisan direction is least important to partisan strength

(as witnessed by lowest chi-square figures) where Labour is dominant.

PARTYID	Mainly Conservative neighbourhoods	Mainly Labour neighbourhoods	No party dominates
Conservative	- 21	- 8	+ 13
Labour	- 27	- 1	- 25
Others (SNP / Liberal)	- 34	- 4	- 23
Chi-squared results	1.5 (0.82)	1.4 (0.85)	7.9 (0.09)

Table 6.6 Strength of party identification (STRONGID) : net ratings for party supporters across neighbourhood types

These results then lend little support to the original theory. Labour affiliations were strongest where the party was strongest, but Conservative supporters were not especially strong where they were expected to be. Further, the advantages anticipated for the dominant party over supporters of the minority parties do not materialise. By extending the relationships discussed this far, if 'mainly Conservative neighbourhoods' are dominated by Groups AB and C1, then these results provide another answer to the puzzle of an interested but weakly affiliated middle class.

6.2.3 "I'm not interested in politics. I just vote Labour".

The final element in analysing public interaction with politics and parties attempts to bring together the evidence on interest and strength distributions. Thus, to what extent do the differences between these attitudes reflect differences among party supporters? How accurate is the anecdotal evidence from the Parliamentary by-elections in Paisley (November 1990), when one woman commented to a polling agency "I'm not interested in politics. I just vote Labour" ? For this stage, respondents are divided into the three levels of political interest and their party choices compared with their ID strengths for each. If the Interest-Strength divergence reflects differences between groups of partisans as well as occupational groups, the expectation is that the least interested Labour supporters (if they were drawn mainly from manual groups) are also the strongest in affiliation.

The general association is confirmed, that net strengths of identification were greatest at higher levels of interest, declining significantly among the least interested, Table 6.7a). The pattern is also repeated for each set of partisans (Table 6.7b). Even though more interested Conservatives have stronger affiliation than more interested Labour supporters, and the least interested Labour respondents do display slightly stronger levels of support than do the least interested Conservative identifiers, *none of the differences between partisans at any of the interest levels are significant.*

	Very Strong	Fairly Strong	Fairly Weak	NET
A Great Deal	44	44	11	+ 33
A Fair Amount	11	65	24	- 13
Not much or none	5	34	61	- 56

( $X^2=106.9$ , 0.00)\*\*

Table 6.7a Strength of party support (STRONGID) : ratings across levels of interest in political matters (INTRSPOL)

	A Great Deal	A Fair Amount	Not much / none
Conservative	(+51)	- 8	- 65
Labour	+ 35	- 9	- 41
Others	(+25)	- 31	- 58
Chi-square results	4.6	10.7 (0.1)	8.9

Table 6.7b Strength of party support (STRONGID) : net ratings for party supporters across levels of interest in political matters (INTRSPOL)

Clearly there are some Labour supporters who have little political interest, but very strong party affiliation. Equally there are Conservatives and Liberals whose high or moderate interest levels correspond only with fairly weak affiliations. For each however, these cases are exceptional rather than usual. The woman in Paisley was speaking for herself rather than typical Labour supporters. The Interest-Strength paradox, unfortunately for those in search of models, cuts across rather than aligns with support for different parties. The conclusion is that despite the bias towards weaker rather than stronger identification, most respondents were at least fairly strong in their support. Stronger affiliations were generally associated with higher and moderate levels of interest, although not if occupational groups are emphasised. For those interested respondents in particular (a majority of whom with a party identification), there is reason to be confident that their attitudes are 'real' not random.

### 6.3 Evaluations of the Poll Tax : Approval, Disapproval and Fiscal Justice

This section is concerned with how public judgments of the poll tax made reference to its redistributive consequences and interpretations of fiscal justice. Questionnaire survey data are drawn upon as the basis for this chapter, but valuable insights are also to be gained from group discussions of how the tax performed in terms of 'fairness'. An analysis of such evaluations begins by considering fairness as expressed through the 'Scottish cleavage', identified earlier in the rates protest. The transformation of the specifically Scottish nature of tax protest was marked before the poll tax was introduced.

The most pervasive element of the 'Scottish referent' was not that an English Conservative Government was introducing legislation to one part of Britain which had clearly rejected it at the 1987 General Election, although this 'no mandate' argument was commonly expressed within and beyond Nationalist politics. There was certainly little doubt about the strength of Scottish opposition to the poll tax or indeed to the Government, but what was surprising about the 1987 campaign was the failure of opposition parties to make local government finance an issue of high priority, in contrast to Miller's (1988) assessment that the poll tax had played an important part in the Conservative Party losing almost half of its Scottish seats. Instead what mobilised Scottish opinion most clearly was the belief that Scotland was being used as a test-bed one year ahead of the rest of Britain, recalling the 'uneven and unfair distribution of the pain' argument used in the anti-rates campaign. An extract from the second Edinburgh group discussion illustrates the degree of irritation that characterised much of the Scottish response :

"..I mean it was pushed upon Scotland before England. That's another bugbear for a lot of people. A lot of people were saying "We have had to pay it a year before England". And it was never on the Nine O'Clock News for a whole year in Scotland, and then as soon as it appears in England, you know, God Almighty, it is on "Panorama" every "Question Time", it is all they could talk about. But I mean in Scotland it was just like....we are treated like second-class citizens...we were forced to put up with this tax....and as soon as it hits down South, you know London, it is number one news all of a sudden" (Ross, Edinburgh Group II).

The impression that Scotland could be "written-off politically" (which had accompanied the revaluation outcry) was reproduced with the poll tax. Similar judgments were also made in the first Edinburgh group discussion whose membership included a number of people who had experienced tax reductions :

Bruce : I can put it to you this way : if it hadn't been for the moans in England, you'd never have heard a thing about the poll tax.

(Agreement around the table)

Betty : That's right.

Carol : Well they pay no attention to Scottish people.

Alice : Yes, Scottish people do feel that way.

Bruce : ...we're getting the backlash from the moans and groans from England. It's the Tory MPs themselves who are putting the pressure on the Government down there. They're saying "Our constituents *hate* this thing, there's going to be a lot of trouble. We've got to get another answer."

(Extract from Edinburgh Group I. Emphasis in original)

In both examples, references to Scotland as having been unfairly treated were made spontaneously. Although the evidence presented in this and later chapters suggests that the dissatisfied groups under the rates were more likely to have been advantaged by their poll tax 'settlement' (and be conspicuous by their absence from the subsequent tax protest) the



Scottish dimension - emphasising how the Government's policy-making treated one part of the state differently from the others - encouraged a degree of unease even among some who had no material reason to be dissatisfied. The basis for the reproduction of 'Scotland as victim' was not only symbolic however. At more than one stage of implementing and adjusting the poll tax through its tortuous passage, the Government was pressurised to backdate policy changes to Scotland as well. The clearest example occurred in the March 1990 Budget, when the savings level at which rebate qualification might be considered was raised from the £8000 limit applied in 1989 to Scotland to £16,000 for the new poll tax payers in the rest of Britain. Despite the earlier introduction date, no retrospective payments were planned until a particularly hostile political reaction encouraged a Scottish Office initiative costing £4 million (Glasgow Herald, 23 March 1990). Modifications to the safety net scheme and transitional relief payments were also necessary as "the difficulties of introducing a radical new tax at different times in different parts of the United Kingdom with different degrees of political leverage" were exposed (Leader comment in Glasgow Herald, 23 March 1990). As a strategy to address the perceived *territorial* injustice of the 1985 revaluation (and introduce fairness in local taxing one year ahead of the rest of Britain), the poll tax faced fundamental difficulties in the nature of its implementation.

The next stage is to investigate attitudes to the poll tax itself, on the assumption that these attitudes 'matter'. Two key attitudes are chosen to characterise the reaction to the tax - whether the respondent approved or disapproved (and how strongly) and whether the tax was considered fairer or less fair than domestic rates. (These variables are labelled APPROVE and PTvRATES respectively). The attitudes are studied simultaneously, since there is considerable overlap between them. Again the threefold distinction between influences is used, with the addition of one vital economic factor. At the aggregate level the sample splits 60% - 40% in opposition to the tax and 54% - 36% considering it less fair than the rates (The remaining 10% responded that the taxes were similar in terms of fairness). A comparison between this approval rating of 40% and the results of national polls (NOP monitored public opinion across Britain before and after the tax was introduced in 1989 and 1990) indicates that this sample was considerably more in favour of the tax than the national picture suggests (typical figures for Scotland and Britain were more in the order of 20% - 25% approval).

Each of these attitudes are arguably more meaningful and more ideological than attitudes on other specific issues, in the sense that each respondent has a direct poll tax experience to evaluate and that evaluation is likely to reflect wider political attitudes, on redistribution and fairness in the way systems of taxation and welfare provisions work. Those factors which characterise different experiences and affect attitudes are spatially variable. Since the poll tax experience was highly differentiated in space and across other socio-economic factors, the expectation is that *attitudes* will be distributed similarly.

Previously the tension between self-interest and principle responses (which parallel to some extent the instrumentalist and expressive theories) was discussed in terms of the rates

reevaluation protest. The two motives were not considered to be easily distinguished in the reality of the anti-rates discourse. It seems appropriate again to assume this perspective in terms of the poll tax reaction. Thus, the key influence on evaluation is proposed as the financial impact of the transition to the new tax upon the household (labelled as IMPACTHH). Respondents were asked to judge how their individual as well as their household budgets were affected in the first year of the poll tax up to April 1990). Was the response straightforward, dominated by economic self-interest, where poll tax winners approved and poll tax losers disapproved ?

The tabulations of IMPACTHH with APPROVE and PTvRATES (Table 6.8) reveal how powerful an influence this measure of financial impact was. Using net ratings in the same way as other scores were calculated, respondents in better off household recorded very similar net approval and net fairness ratings. Losing households scored both attitudes in a strongly negative manner. This basic pattern of support and opposition is reflected in highly significant statistical results. Those who had no *material* (or rational) interest in taking sides in the argument (from households which were 'no different' since the rates were replaced) scored moderately negative net ratings on both attitudes. This is also the group which adopted slightly different positions on the two attitudes, being less inclined to consider the poll tax unfair (compared with the rates) than to disapprove of it. Before extending the analysis to consider other associations, the distinction between these attitudes ought to be referred to.

Impact of tax changes on households (IMPACTHH)	Better Off	Worse Off	No Different
Approve	66	15	42
Disapprove	34	85	58
NET Approve	+ 32	- 70	-16
(X <sup>2</sup> =129.1, 0.00)**			
Fairer	61	12	36
Less Fair	30	82	42
NET Fairness	+ 31	- 70	- 6
(X <sup>2</sup> =123.0, 0.00)**			

Table 6.8 Approval (APPROVE) and fairness evaluations (PTvRATES) of the poll tax : related to household impact (IMPACTHH)

The concept of *fairness* in taxation issues may or may not be relevant to different sections of the public. The rules of flat-rate taxation on a per capita basis ensure that every adult has an interest in the local tax system. As long as the individual is not personally disadvantaged, tax unfairness towards other people ought be tolerated : such might be the conclusion of an instrumentalist theory. Even though respondents were not asked if the

poll tax was fair in the abstract (rather in terms of a comparison with the rates), the question is a fair guide to evaluations of fiscal justice. That up to four out of ten of the better off did *not* consider the poll tax to have been an improvement in terms of tax fairness suggests a more detailed explanation is needed.

When the attitudes are considered together, the suspicion that evaluations of justice reflect patterns of approval and disapproval is vindicated. The striking degree of differentiation means not surprisingly that the supporters and opponents of the tax adopted fundamentally polarised positions on judging its fairness. Very few cut across their location from the APPROVE question : seventeen poll tax opponents considered it fairer than the rates, perhaps not an unusual reaction for a household which was highly taxed under the rates, had gained from the transition, but considered the system accompanying the tax to be inefficient and costly. Sixteen respondents who moved in the opposite direction (approvers who thought at the same time that the poll tax was less fair than domestic rates) displayed a more unusual combination of attitudes. There is then a clear pattern emerging. Approval and disapproval were closely related to the fiscal effect upon the household and strongly associated to judgments on comparative fiscal justice. The pattern is not simple and chain-like in its causality however. It is likely that most people made up their minds on these two issues simultaneously. Moreover, financial considerations were not all that entered the process of evaluation. How the response relates to other factors is now discussed.

Beginning with occupational group and housing tenure associations (Table 6.9), the transition from the non-manual to the manual groups is accompanied by a decisive shift towards disapproval. Group AB was the only group in which approvers were not outnumbered by disapprovers. The major breaks in the data in this case are between C1 and C2 respondents and then with those in group DE. (The distributions on the tax fairness evaluation mirror those of APPROVE, Table 6.10, manual respondents taking a still more negative view of the tax in terms of its unfairness). Although there is no support in this study for a *separate* consumption (housing) cleavage, tenure divisions most effectively reflect the impact of abolishing a property tax which often *did* differentiate on that basis (by rateable values). Since the impact was mediated through these tenure divisions to a large degree, it is no surprise that this is an even stronger influence on attitudes than occupational class. The differences between the groupings (owners, renters in the public and private sectors and others) are apparently in how strong disapproval was, since each had a negative net rating (Table 6.9). The balance of opinion among owner-occupiers demonstrates the heterogeneity of that group. A valuable exercise in studies of tenure could be to begin differentiating between owners, possibly on the basis of banded property values. The use of market value bands for the Council Tax replacement for the poll tax from April 1993 ought to confirm the theoretical problems involved in regarding the owner of a Band A flat and the owner of a Band H detached house as having similar housing interests and attitudes. (Bands A to H reflect estimated capital values of houses from lower to higher prices).

The other demographic factors have divergent associations with these two attitudes. Age but not gender effectively structures poll tax evaluations. Youngest respondents were consistently most hostile to the tax (high net disapproval and a decisive majority considering it less fair), oldest respondents being the most favourable on both questions (Table 6.9). It is worth pointing out however that throughout this study those sub-groups which appear as net opponents of the poll tax are more decisively opposed than supporters are in favour. That gender difference plays no significant role in the reaction is at first unexpected. Given the nature of a tax which officially brought many women into the local tax net for the first time, was commonly thought to bear heavily on non-working and low-income women and which made couples jointly liable for each other's bills, women might have been expected to display a more distinctive attitude profile from men. The answer to this 'problem' lies in part with the nature of budgeting (and the assumptions made about it in the policy-making process, as explained in the previous chapters). With 40% of male respondents having paid the tax for someone other than themselves, presumably many women did not pay their poll tax bills separately. This may be a blow to the goal of *individual* responsibility planned in designing the poll tax, but it should also serve as an insight into how tax payments are negotiated.

One of the intervening factors through which attitudes are shaped is party identification, one of the psychological mobilising influences with the potential to encourage 'expressive' responses. Since the main political parties adopted distinct positions on the poll tax and how to deal with it (the SNP for example advocating non-payment, Labour's position being closer to 'pay and protest through the ballot box'), party affiliations might be expected to result in attitudes broadly in line with these positions. For both survey questions, party identification proves to be one of the most powerful influences in differentiating reactions. Conservatives, firmly in favour, and Labour identifiers, even more firmly opposed, formed the limits of the range as expected (Figure 6.3). Since the other groups of partisans displayed very similar attitude distributions (splitting roughly two to one in opposition to the tax), the degree of statistical significance mainly measures this two-party divergence. Note that the range between the party extremes is larger than that between Group AB and DE. Such a result supports the conclusion of Heath et.al. 1985 that it is class which is a poor reflection of party rather than the other way around. In other words, attitudes are more strongly polarised among partisans than among occupations, a measure of the 'expressive' potential of political parties. The pattern of the interaction with PTvRATES is similar. However, some movement into the neutral category (that the poll tax was similar to the rates) by Liberal Democrat and non-partisan disapprovers gives the impression of a small group of respondents opposed to the poll tax but considering it neither better nor worse than the rates. Among those without a party affiliation the gap between net approval and net fairness evaluations was marked (Table 6.10). A slight shift in the opposite direction appeared among SNP supporters. Compared with polling evidence for Britain as a whole (NOP 1990), the nature of the partisan split is similar. The figures for Labour supporters are identical. However, Conservative approval

was recorded as 54%, significantly above the minority who were either better off or "about the same" as under the rates but considerably less than in the Scottish sample.

	Approve	Disapprove	NET Approve
ALL	40	60	- 20
(1) Occupational Group			
Professional/Managerial (AB)	51	49	+ 2
Skilled non-manual/clerical (C1)	40	60	- 20
Skilled manual (C2)	21	79	- 58
Unskilled manual,Unemployed (DE)	5	95	- 90
(X <sup>2</sup> = 27.7, 0.00)**			
(2) Housing Tenure			
Owner-Occupied	49	51	- 2
Council Rented	12	88	- 76
Private Rented	22	78	- 56
Other	28	72	- 44
(X <sup>2</sup> = 42.2, 0.00)**			
(3) Age Group			
18-24	19	81	- 62
25-34	40	60	- 20
35-64	39	61	- 22
65 & over	54	46	+ 8
(X <sup>2</sup> = 15.8, 0.00)**			
(4) Sex			
Male	37	63	- 26
Female	41	59	- 18
(X <sup>2</sup> = 0.56, 0.45)			

Table 6.9 Poll tax approval (APPROVE) : related to selected survey variables (Don't know responses excluded).

	Fairer	Less Fair	NET Fairness
ALL	36	54	- 18
(1) Occupational group			
Professional / Managerial (AB)	51	34	+17
Clerical / Skilled non-manual (C1)	35	53	- 18
Skilled manual (C2)	9	85	- 76
Unskilled manual, unemployed (DE)	3	97	- 94
$(X^2 = 52.4, 0.00)**$			
(2) Housing Tenure			
Owner-occupied	45	44	+ 1
Council rented	4	88	- 84
Private rented	18	68	- 50
Other	21	73	- 52
$(X^2 = 63.1, 0.00)**$			
(3) Age Group			
18-24	18	74	- 56
25-34	34	56	- 22
35-64	35	53	- 18
65 & over	48	42	+ 6
$(X^2 = 13.6, 0.03)*$			
(4) Sex			
Male	34	54	- 20
Female	36	57	- 21
$(X^2 = 4.2, 0.12)$			
(5) Party Identification (Figures in brackets refer to net APPROVE ratings)			
Conservative	64	25	+ 39 (+46)
Labour	6	87	- 81 (- 84)
SNP	22	70	- 48 (- 38)
Liberal Democrats	36	54	- 18 (- 28)
None	38	48	- 10 (- 42)
$(X^2 = 133.9, 0.00)**$			
(6) Approval of the poll tax			
Approve	80	9	+ 71
Disapprove	6	85	- 79
$(X^2 = 290.9, 0.00)**$			

Table 6.10 Evaluations of poll tax fairness (PTvRATES) : related to selected survey variables

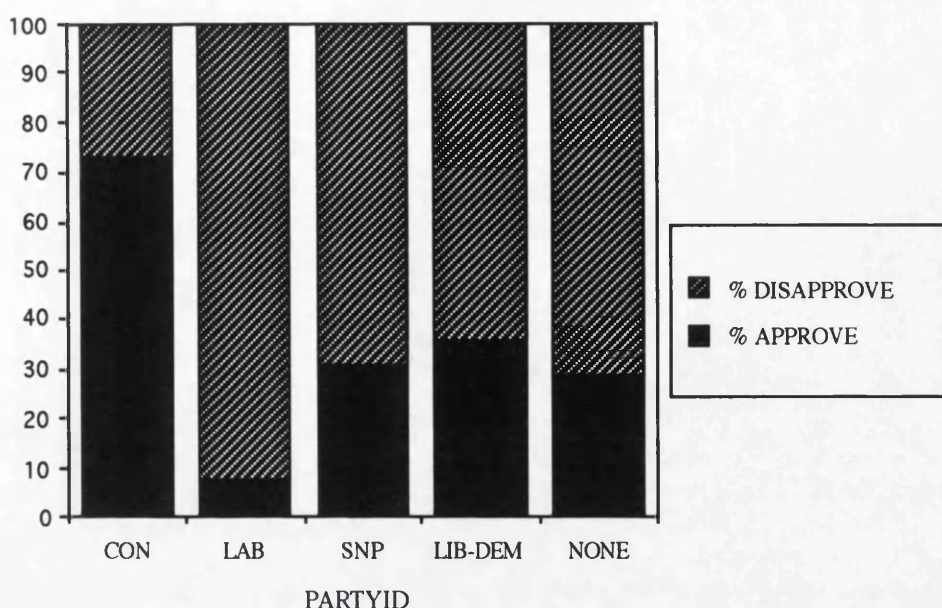


Figure 6.3 Poll tax approval (APROVE) across partisan groups (PARTYID)

Although the better off - approve / worse off - disapprove distinction holds for around three in four respondents who were either winners or losers, more than one third of the better off adopted the position of disapproving, unexpected on the strength of a theory of rational individualism. An important question then is whether these respondents are a random group or whether they have common characteristics. The location of respondents on this issue can be seen more clearly by reference to the diagram (Figure 6.4a), recalling the attitude maps employed by Heath et.al. in *How Britain Votes* to demonstrate the distinctive ideological heartland of the three main parties' voters in 1983. Borrowing their language as well, the East - West axis divides respondents on the IMPACTHH variable, an economic measure of how the poll tax produced better off (or no different) and worse off households. The North - South axis measures responses to the APPROVE question. The map then shows quadrants across which partisans are distributed. Cell figures refer to the proportion of each set of partisans (including non-partisans) for the whole sample, rather than summing to 100% within each cell (as was the original method). These figures are used to highlight the relative importance of each attitude location for different types of supporters.

Conservatives dominate the eastern half of the map, along with a majority of non-partisans and Liberals. These are the respondents who were better off or no different after the abolition of rates (in other words, the *relatively* advantaged). The concentration of Conservative identifiers in the south of the map is more striking - 75% locate here in the territory of approval. By contrast, the western half is colonised by two-thirds of Labour and 60% of SNP partisans. These represent the worse off households - less than one third of other party supporters are located in the west, suggesting a marked concentration

in terms of which party supporters were disadvantaged. On the other hand, disapproval (represented in the northern territory) is occupied by a majority of all non-Conservatives. Analysis of the quadrants clarifies the pattern further. Thus, the south-east corner of the map attracts almost twice as many Conservatives as any other partisans - these are the advantaged who also approved of the poll tax. The opposite situation is found in the north-west quadrant, the terrain of disadvantaged opponents. As expected, Labour supporters concentrate here to the same extent as do Conservatives in the south-east, but so too do a majority of SNP identifiers.

In total, these two quadrants - north-west and south-east - are populated by seven out of ten respondents. One is clearly the heartland of the Conservative Party's supporters. The other is a heartland for opponents, particularly those who were Labour and SNP-oriented. Elsewhere the north-east quadrant is the most intriguing territory. The ninety three respondents who locate here cut across their apparent material interests, being opposed to the tax despite being advantaged by it. As a proportion of overall support, this territory is relatively more important to non-partisans and Liberal Democrats, at least 40% of each locating here. The north-east is the least popular position for Conservatives to colonise.

A more revealing picture is provided by considering the political composition of respondents whose households were better off or no different (Figure 6.4b). The diagram shows the distinctive characteristics of those who were relatively advantaged and those who were advantaged but also opponents. Thus, while almost half of the advantaged were Conservatives, just one in five of this north-eastern population were Conservatives. If supporters of different parties or no party were as likely as each other to cross-cut their economic interests, each group should account for roughly similar proportions in this sub-sample. Instead, Labour supporters to a considerable extent and non-partisans and Liberals less markedly colonise the north-east more frequently than a random pattern of attitudes would predict, controlling for the material impact of the tax.



35%		23%		<b>Disapprove</b>
LAB	62%	LAB	29%	
CON	14%	CON	11%	
SNP	54%	SNP	17%	
LIB	22%	LIB	40%	
NONE	24%	NONE	43%	
7%		35%		<b>Approve</b>
LAB	4%	LAB	5%	
CON	11%	CON	64%	
SNP	4%	SNP	25%	
LIB	0%	LIB	37%	
NONE	5%	NONE	27%	
<b>Worse Off</b>		<b>Better Off / No Different</b>		

Fig 6.4a Map of partisan locations : APPROVE by IMPACTHH

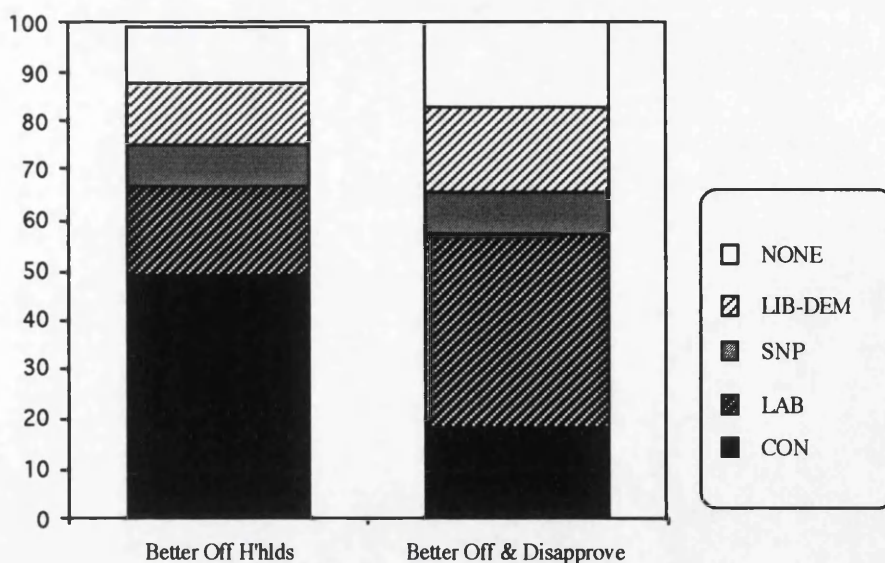


Figure 6.4b Composition of party support among winning households and winning / disapproving households

Conservatives resist the north-east to a greater degree than expected. In other words, political principles were capable of encouraging some partisans away from their territories of material self-interest. The remaining south-western quadrant is a more unusual and sparsely populated terrain. It is relatively more important to Conservatives (11% locate here) than others (no Liberals are found here for example). Here are positioned worse off respondents who nevertheless overcame their material interests by approving of the tax. With Conservatives, it can be argued that ideology or loyalty managed to attract them away from the north of the map, very much the terrain of their opponents, despite their electoral support not having been rewarded financially. It is difficult to advance any systematic reason why non-Conservatives should colonise the south-west. They appear to be a very small and random group of respondents. Critics of the north-eastern population might argue that such principles ('sociotropic' rather than 'egocentric', Pattie & Johnston 1990) cost nothing. They also frustrate a rational choice theory of attitude formation. Whether their core beliefs were translated into action principles and serve to frustrate a similar theory of *behaviour* is central to the argument in the next chapter.

The final group of influences in shaping these attitudes are those contained in different local contexts. The basic definition of spatial variation, which District the respondent lives in, is indeed a significant influence on patterns of approval (Table 6.11a) and fairness evaluations (Table 6.11b). The net scores ranged from + 30 in Eastwood to - 50 in Inverclyde for approval. A similar distribution in terms of tax fairness resulted in highly significant differences arising. Neither the absolute figures nor the significance test results are surprising, considering that these environments are composed of heterogeneous class and tenure profiles and very different tax impacts. In fact it may be that these differences in attitudes, real as they are, reflected no more than these other structural differences. To test this, the IMPACTHH data was used as a control, chosen because it is strongly related

with poll tax judgments and also reflects tenure differences. Controlling for household impact then, patterns of approval reveal clear divergence from those net ratings predicted on the strength of the material impact (Table 6.11a). In Eastwood for instance, an anticipated balance of opinion in favour of the tax of 55% to 45% compares with actual figures of 65% to 35%. Edinburgh and Inverclyde were both more strongly opposed than predicted, although Stirling's predicted figures were a reasonable reflection of the actual balance of opinion. In three areas then, this measure of the economic effect of the poll tax is not sufficient to explain the local response.

Local Authority	Approve	Disapprove	NET Approve
Eastwood	65 (55)	35 (45)	+30 (+10)
Edinburgh	28 (35)	72 (63)	- 44 (- 28)
Inverclyde	25 (31)	75 (66)	- 50 (- 35)
Stirling	41 (38)	59 (59)	- 18 (- 21)

$(X^2 = 69.0, 0.00)**$

*(Figures in brackets refer to 'expected' distribution of opinion, controlling for IMPACTHH)*

Table 6.11a Poll tax approval (APPROVE) across Districts and related to 'expected' approval ratings

Local Authority	Fairer	Less Fair	NET Fairness
Eastwood	60	29	+31
Edinburgh	23	67	- 44
Inverclyde	21	69	- 48
Stirling	36	53	- 17

$(X^2 = 56.1, 0.00)**$

Table 6.11b Evaluations of poll tax fairness (PTvRATES) across Districts

Moreover, local differences in non-instrumental attitudes emerge from the survey data. Whereas one in three respondents from better-off households nevertheless opposed the tax, this average was composed of only one quarter of the advantaged in Eastwood, but almost one half of those in Inverclyde who were similarly affected. (It should of course be recalled that the average gain in Eastwood was considerably larger than in the other Districts).

Local contexts can be interpreted in other ways as well. Since a crucial dimension of the poll tax was its flat-rate throughout the District Council area, the group of four authorities resembled a tax gradient. This study included both the highest Scottish community charge (£438 in Edinburgh) and the lowest charge in Strathclyde (£290 in Eastwood) for 1990 /

91. Whether these different burdens encouraged different reactions among *similar* groups of people (between Conservatives across the four areas for example) is of interest. Conservative approval of the poll tax, averaging more than 70% for the sample as a whole, peaked in Eastwood at over 90% but fell to little more than 50% in Edinburgh (Figure 6.5). While this was probably a product of Conservatives faring rather worse in Edinburgh than elsewhere, the decline in partisan approval does also suggest that higher taxation compromised support for the policy itself (even if the local authority was blamed for setting the high charge). Similarly, the proportion of Conservative supporters judging the poll tax as fairer than the rates varied between 82% in Eastwood and only 44% in Edinburgh. Only a small number of the Electoral Divisions in the capital city showed an average household transitional tax gain and even then the scale of savings was lower than in other Districts. Moreover, the rate of poll tax inflation in subsequent years quickly reduced the value of any gains from the first year leading to discontent which would not have been experienced by a typical Eastwood household for example.

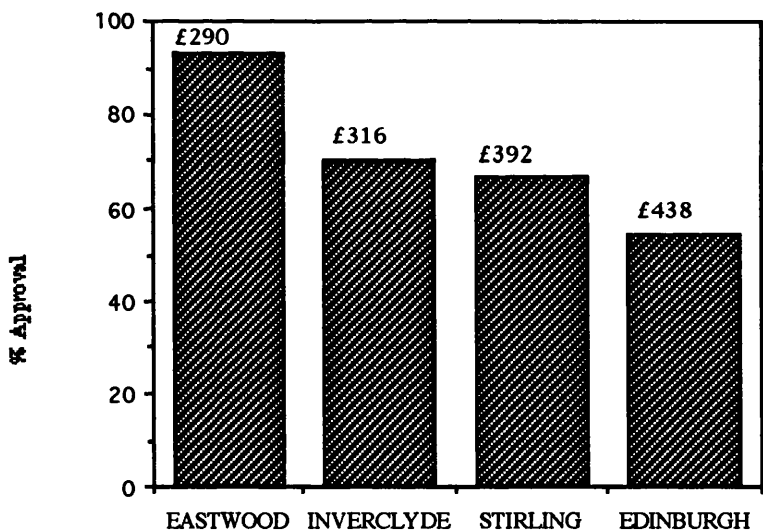


Figure 6.5 Conservative poll tax approval ratings by District (poll tax figures for 1990 / 91)

The last interpretation of contextual influence is advanced in order to assess the varying effects of household and neighbourhood perceptions. Here, evaluations of the impact on the neighbourhood as a whole were sought, and compared with household fortunes. For both the 'justice' evaluations and on the approval question, where the household's tax experience was in line with that of the neighbourhood, a reinforcement of attitudes is expected. Elsewhere, a divergence between household and local environment fortunes might compromise the expected attitude profiles. Three measures from the survey question included to measure perceptions of the local impact (IMPCTNHD) are used : neighbourhoods considered to contain mainly winners, mainly losers and mainly of households little changed. These are then tabulated with the household impact (Table 6.12).

	Approve	Disapprove	NET Approve
<b>BETTER OFF / UNCHANGED</b>			
<b>HOUSEHOLDS in neighbourhoods of :</b>			
Mainly Winners	60	40	20
Mainly Losers	(33)	(67)	(34)
Little Change	69	30	39
 (X <sup>2</sup> = 7.6, 0.02)*			
 <b>WORSE OFF HOUSEHOLDS in</b>			
<b>neighbourhoods of :</b>			
Mainly Winners	(32)	(68)	(-36)
Mainly Losers	9	90	-81
Little Change	(42)	(58)	(-16)
 (X <sup>2</sup> = 16.5, 0.00)**			
(Result is not valid becuse of small cell sizes)			

Table 6.12 Poll tax approval (APPROVE) : net ratings related to household impact in better off and worse off neighbourhoods

Where there was a coincidence between the household and the neighbourhood in terms of impact, there is some evidence of contextual factors shifting the balance of opinion towards that of the majority. Among worse off households (facing higher tax payments), net disapproval was strongest where they located in 'mainly loser' neighbourhoods. Where loser households represented a minority (in neighbourhoods of mainly winners), the small number of respondents in question were rather less critical than worse off households on average. In areas considered hardly affected by the transition, loser households were still less opposed to the tax, although the net balance of opinion remained towards disapproval. A very similar picture emerges for the fairness response among worse off households. The sample net rating is surpassed by a stronger tendency to consider the poll tax as less fair

than the rates in loser neighbourhoods and relatively more favourable evaluations elsewhere. Disadvantaged households then take a more critical view where they perceived their own losses to be reflected in the incidence of the tax in their neighbourhoods. Although in no 'impact context' did losing households (as a group) record net approval or a positive fairness judgment, where they were located in lower-taxed areas their verdict was notably less critical. A large majority of households did not consider their experiences to be much different from those of their neighbours.

Among relatively better off households (Table 6.12), the net judgment was towards approval of the poll tax but interestingly approval rates were *not* further reinforced in similarly advantaged neighbourhoods (the net rating is equivalent to the aggregate for these households). Instead, stronger net approval among these households occurred in neighbourhoods judged to be little changed by the tax shifts. There is suggestive evidence too that local experiences may compromise the attitudes of respondent members of better off households. Thus, where the advantaged located in disadvantaged neighbourhoods, net approval declined significantly (as low as among worse off households in winning neighbourhoods). The cautious conclusion would be that there is a relationship between the divergence of household / neighbourhood experiences and attitudes running counter to those expected. It may be that the respondents which appear to emphasise neighbourhood loss rather than personal gain possess ideological resources which are expressed in sociotropic principles anyway. Their dissatisfaction with the poll tax is likely to be a result of factors rather more subtle and complex than survey analysis can hope to uncover alone. Nonetheless, local area concerns do appear to be one element of the evaluation process. This may also be an explanation for some respondents locating in the north-east zone of Figure 6.4a.

The distributions described for respondents from advantaged households are echoed in judgments on the fairness of the poll tax. The mean net rating for this group (a majority considering the poll tax as a fairer tax solution than the rates) is equalled but barely exceeded in winning and unaffected neighbourhoods. There was a decisive shift however among such respondents in areas of poll tax loss, where only one in five of this small sub-group considered the poll tax as fairer. The survey evidence illustrates clear differences of opinion among households which have fared in roughly the same way under the tax transition. This is not only related to the effects of partisan identification but also to contextual influences working in the reverse direction from those upon the household alone.

Finally another test is used to demonstrate that the attitudes studied in this section are meaningful in the sense that they differentiate respondents along consistent lines. A debate has been ongoing in political science as to the distinctiveness of attitude sets. Rose and McAllister (1986) made a major contribution to that debate following their reworking of the 1983 BES data. From their analysis, they concluded that :

"On most issues an individual who held the dominant view of the electorate could be a Conservative, Alliance or Labour voter...How a person votes is a poor guide to what a person thinks about most issues today" (p.144).

In other words what people thought about key political issues were poor determinants of their voting behaviour in 1983. The inference was that the 'open groups' in the electorate had expanded due to both partisan dealignment and a weakening of inter-generational transfers of party loyalty. These groups were considered open to evaluating a range of issues without reference to traditional beliefs or group membership ('grid') and are thought to be increasingly hard to distinguish in terms of their core beliefs. In electoral terms they are characterised by their unpredictability. Taking issue with these findings, Johnston and Pattie (1988) have contributed to the debate through studies of how attitudes differentiate partisan groups and the regions of Britain. In contrast to Rose and McAllister (1986), their reworking of the 1987 BES data set using a discriminant analysis technique reveals that what voters believe (their attitudes or political values) was a fairly accurate indicator of whether they voted Conservative or Labour. For Alliance voters, predicting their partisanship from their attitudes on *specific* issues was less successful. General evaluations and principle responses however did more clearly mark out an Alliance terrain distinct from that of its rivals. Their conclusion is that we are "not all Alliance nowadays", a reference to Rose and McAllister's assertion that the British electorate was colonising a widening 'middle ground' of attitude positions regardless of which party they voted for. While the search for a distinctive group of values as expressed through the poll tax issue is the focus of the following section, this section is concluded by presenting the results of a similar analysis on the approval and fiscal justice issues. How closely do different positions on these attitudes reflect partisan affiliations, following the profile of the attitude maps ?

The independent variables to be predicted are groups of party identifiers, represented as Conservative, Labour and SNP / Liberal supporters. The discriminating variables (or predictors) are APPROVE and PTvRATES. This discriminant analysis groups attitude-sets and relates the functions derived to the three groups on the PARTYID variable. Use of a four-point scale for approval rather than a dichotomy (thus including *strength* of approval or disapproval) enhances the predictive power of the model. In this case the statistical measures indicate that the results are significant (Figure 6.6). Both discriminant variables correlate strongly with the discriminant functions generated. The classification results reveal that over three-quarters of Conservative and nine out of ten Labour identifiers are grouped correctly : their attitude responses predict them to be grouped with the party they actually do support. On the other hand, the failure of the analysis to discriminate a third position for SNP / Liberal supporters on these attitudes is clear. Based on their attitude patterns, none were grouped correctly as distinctive from the two larger groupings : instead this group split two to one towards Labour-type attitudes. This reduces the overall predictive success of the function to correctly classifying 63% of respondents.

One problem faced in this study derives from constraints in the survey data : one-third of

partisans identified with neither of the two largest parties, but when considered separately in another analysis, the largest of these other groups (SNP identifiers) does not emerge as a distinct grouping : no prediction cells are occupied for the SNP despite their supporters representing 15% of respondents. Nonetheless, the analysis was repeated using a fourfold party identification measure, entering the SNP and the Liberal Democrat partisans as separate groups. The same pattern of results holds : a similar inability to discriminate the fairly small group of Liberals leads to none being correctly classified. This implies that the original analysis did not hide distinctive positions for other supporters because dissimilar types were grouped together. Of some interest are the groups towards which these partisans' attitudes did lead them. Both sets group more commonly with Labour than the Conservatives, the Liberal bias being less marked (two-fifths of whom are classed with the Conservatives) than among SNP supporters. The interaction of each observation (each respondent's attitude profile) with the discriminant functions is reflected in terms of standardised discriminant scores. These are evaluated at the location of each group's *centroid* or mean position (Johnston, 1978). Expressed relative to the first (and more significant) discriminant function, these scores are represented in Figure 6.6.

The respondents then are *not* attached to a set of undifferentiated political principles. Without larger numbers of Nationalist, Liberal and Green identifiers, a more thorough discrimination between sets of partisans on the basis of issue evaluations is not possible. The electorate is clearly not all Conservative and Labour nowadays. With the survey data available however, these results indicate that attitude differences are real. They are not the non-attitudes of a disinterested public, but clearly divide them in relation to their partisan locations.



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Discriminant variables (predictors) : APPROVE (four response categories), PTvRATES (three response categories).

Variable Groups : PARTYID (three categories : Conservative, Labour, SNP / Liberal)

Canonical Correlation = 0.646

Wilks' Lambda = 0.583

$X^2$  (Function I) = 188.7 (df=4, sig.=0.00) \*\*

Discriminant loadings (coefficients):

Function I

APPROVE      0.948 \*

PTvRATES      0.877 \*

Discriminant Function I evaluated at Group means (centroids) :

LABOUR	0.99
CONSERVATIVE	- 0.93
SNP / LIBERAL	0.24
(SNP :	0.47)
(Liberal :	- 0.04)

Classification results of discriminant analysis :

PARTYID	Predicted PARTYID			Total
	LAB	CON	SNP / LIB	
Labour	91.5%	8.5%	*	(117)
Conservative	21.6%	78.4%	*	(148)
SNP / Liberal	64.8%	35.2%	*	(88)

**\*\* "Grouped" cases classified correctly = 63.2%**

Figure 6.6 Classification results for discriminant analysis of survey attitudes APPROVE and PTvRATES by PARTYID categories

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## 6.4 The poll tax and wider principles

This section is concerned exclusively with one section of the survey asking respondents to evaluate a number of statements made about the poll tax and the reaction to it. Taken together, the aim was to provide *prompts* which would explore political subjects more deeply than those so far discussed. The original goal was to derive from these reactions a left - right scale along which respondents would be located. Although a number of the nine statements do deal more directly than others with traditional left and right wing concerns, the intention instead is to conceptualise a spectrum which has various degrees of conformity and non-conformity (or conventional and non-conventional responses). The justification for this ought to become clearer as the questions are explained.

The statements are shown in the order they appeared on the original questionnaires : the variables have been named as indicated (Table 6.13). Use of terms such as *conformist* and *conventional* should be accompanied by a clear definition of the meanings being used. The argument is that 'conventional' should be read as being in line with official government thinking at the time of the survey in the sense that the poll tax expressed a broader political project and particular attitudes can be associated with it. A less stringent definition of conventional response is assumed for the question asking whether poll tax opponents should have been allowed the right to refuse payment. While the conventional respondents on some statements may reasonably be regarded as right-wing, on this question opposition to non-payment as a legitimate tactic is hardly characteristic only of the political right.

The purpose of each of the prompts is explained and the response to them presented using a threefold distinction for the ease of analysis. Thus, the attitudes are grouped into those relating to government (legitimacy and interaction with the state); the interpretation of non-payers and non-payment; and normative principles or rules brought by respondents to issues of taxing. As becomes apparent, these distinctions are not rigid. Instead they are arranged in an attempt to emphasise certain concepts. The goal in this section is to evaluate how people with different characteristics responded to the statements. Party support and the District lived in are two key distinctive features to be studied. In section 6.5, an alternative approach is taken (using a discriminant analysis technique) to judge how meaningful attitude differences are. How successfully do these attitudes express real differences in values and real similarities ?

### (I) The system of government

Four statements are considered under the heading 'Government' and its role in the poll tax discussion. The first of these, that councils have a responsibility to collect the tax, was not aimed at testing knowledge of local government's statutory duties. Clearly local authorities *are* charged with collecting local taxes. Instead it seeks more of a normative response in terms of whether councils *ought* to have been collecting. This refers to one of the earlier

strands of the argument among poll tax opponents, some of whom called for councils not to participate in "implementing a Tory tax". In other words this variable (labelled LGRESP) is associated with the task of denying the tax legitimacy. Those who agreed that councils should collect are regarded as conventional in a broad sense, taking the view that laws are made to be recognised whether they are fair or unfair.

EFFVOTE	" Voting is an effective way of telling politicians what I think of the poll tax."
HURTCG	" A non-payment campaign will hurt the government more than the councils."
LGRESP	" Councils have a responsibility to collect the poll tax."
XPAYXSER	" People who don't pay should not be allowed to use local services (e.g. libraries, bins emptied)."
SUBSIDY	" People who pay are subsidising people who don't pay."
BREAKLAW	" If people disagree with this law in principle, they should have the right to break it."
S for N	" Most of the opponents of the poll tax want something for nothing."
ABILITY	" A local tax should reflect ability to pay, so that the better-off pay more, like national income tax."
AUSEAPAY	" Everyone uses local services, so everyone should have to pay towards their cost."

Table 6.13 Statements included in Section Five of questionnaire survey as poll tax attitude prompts  
(Labels as shown)

All councils implemented the tax and few continued to argue for resistance in this way as the argument moved to focus on exempting non-payers from debt (see Chapter Eight). Yet the expectation that this statement would produce a relatively high level of agreement is not entirely confirmed by the reaction. The response of partisans is represented along an axis in Figure 6.7. This measures the range of opinions in the same way as previously, by recording the net difference between the proportion of conventional and unconventional responses for each of three groups. A central position (a net score of zero) shows an equal proportion of respondents for each type of answer : locations on the right of the diagram refer to net conventional reactions and to the left net unconventional. Although majorities of each group adopted a conventional location on this first statement (96% of Conservatives for example being positioned to the right of the axis), the opinion of Labour identifiers is much less decisive, little more than half taking the conventional view by agreeing with the statement (Figure 6.7). For the LGRESP question then, Conservatives score +92 (96% conformity minus 4% non-conformity) and Labour partisans locate at some distance from them (+14), while remaining on the right of the axis.

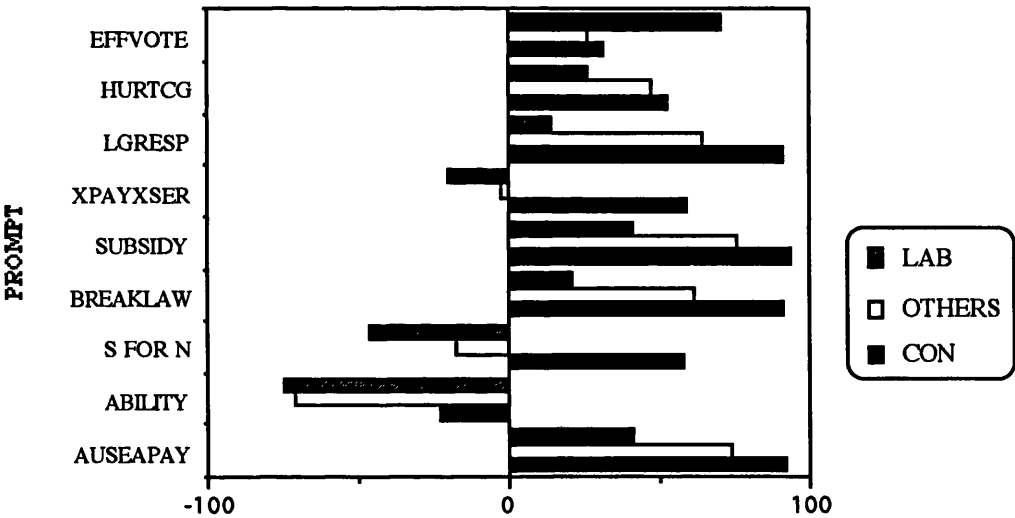


Figure 6.7 Net Conventional ratings on prompts by party identification

The second and third statements, exploring attitudes towards interaction with government, deal with alternative tactics for articulating the reaction to the tax. The 'Voice' strategy concerns using the local electoral process to express opinions. Like LGRESP, this statement (EFFVOTE) also relates to the legitimacy of the government system, tapping into the normative values associated with voting. For one group of respondents, voting will be judged in principle : it is effective because it accommodates the electorate's views however imperfectly. It might be anticipated that Conservatives would be most favourable towards the process of legitimization per se, particularly considering the powerful theme of the poll tax as a means of encouraging local accountability through the ballot box. Voting

is then seen as the basis of local democracy. At the level of expediency, other respondents may show disaffection because their preferred candidates are rarely elected (and so their views on the poll tax and other issues are not heard by politicians). Alternatively, the response may be less one of disaffection than frustration. For Labour supporters, their relative success in electing Labour councillors is set against an unsympathetic central government : the signals they manage to send are considered to be ignored. At another level still, some may adopt a more philosophical or cynical perspective. They may simply doubt the efficacy of the voting process, their more fundamental disaffection resulting from the view that politicians have a set of interests and motivations which are weakly influenced by the electorate.

That this prompt fits least closely the conventional / non-conventional framework is confirmed by the reaction to it. EFFVOTE turns out to be the only statement on which Labour supporters score a higher positive (conventional) net rating than Conservatives : the order of partisans on this attitude in Figure 6.7 is unique. The results suggest that Labour identifiers have a considerably more favourable view of the efficacy of voting. This is probably due to their greater success in local elections, but may also indicate support for the Labour Party's poll tax message of "pay and protest with your vote". At least one-third in both the other groups disagreed that voting is an effective strategy for voicing opinions on this issue. An explanation for Conservatives is less straightforward than for supporters of parties facing slimmer chances of electoral success. Central government should after all be sympathetic to the signals they send. On the other hand, some Conservatives may take an unconventional view by judging their *local* situation. Although the Councillors of their choice may be elected, their Councils are rarely controlled by the party of their choice. Their preferred strategies of working the poll tax system (reducing certain expenditures and tax burdens) are not therefore put into practice. The patterns resulting from this statement are considered in greater detail in the discussion of turnout differentials (in the following chapter). The conclusion to this point is that EFFVOTE does not fit comfortably with the other measures of attitudinal response. It appears to tap uneven and unclear ideas about civic - democratic principles and disaffection which cut across party allegiances.

The 'Exit' strategy, and the third government interaction variable, concerns non-payment *as a tactic* for negotiating the problem (if indeed it is considered as such). The statement in question (named BREAKLAW), that those who disagree with the tax in principle should be allowed to break the law, tests the scope of attitudes towards the legitimacy of government : for whom does it *not* extend to creating unjust laws ? Should some laws be denied the legitimacy which compliance (in the form of payment) affords ? This prompt clearly divides poll tax opponents from its supporters, but it also divides opponents among themselves. It locates clearly on the ideological axis : an unconventional response here can more reasonably be considered left-wing than a conventional response can be read as right-wing. The distinctive profile of the response to this statement is illustrated on the attitude map (Figure 6.8). The diagram shows a large majority of respondents located

in the southern quadrants, opposed to non-payment. While this holds for each group of party supporters, a sizeable minority of Labour identifiers colonise the non-conformist northern areas by agreeing with the proposition in the BREAKLAW statement despite this being contrary to the Labour Party's policy. For all groups except Conservatives, the south-west zone of poll tax opposition and non-payment opposition is the most densely populated. It is likely that the emphasis in the statement (on the *principle* of non-compliance) made a difference to how some have responded. Taken together, the group of Other partisans locate in very much the intermediate position on this controversial issue (that is relative to Labour and the Conservatives).

Finally among the first group of statements is one which considers the effects of non-payment upon the tiers of government. HURTCG suggests that such a campaign would be more damaging to central government than to councils. The question arises again from differences which emerged among opponents. This could often be presented as a conflict between Labour's local government actors (councillors and Finance Committee members such as David Begg in Lothian Region) arguing that non-payment would starve council budgets and result in service contraction, and the SNP (and others campaigning for non-payment) responding that it would be central government which would ultimately be forced to change direction. The conventional view is assumed to be that taken by all except this last group, that local authorities would be damaged more than central government. The statement attracted majority disagreement and indeed this is the prompt which proves to differentiate between groups least (confirmed by the chi-squared statistic in Table 6.14). There is least distance between the three partisan locations : neither the proportions of Conservative conformism nor Labour non-conformism are especially marked (although the order of the groups is maintained) and the supporters of the other parties locate in virtually the same position as Conservatives.

## (II) Non-payment

The second set of statements are characterised by their interpretation of non-payers and non-payment. The three prompts in this category form a more distinctive ideological terrain in that they were designed to test attitudes towards other people. The statements (and the responses) arguably were charged to a greater degree with ideological cues.

The statement "People who pay are subsidising people who don't pay" (and titled SUBSIDY) aimed to uncover attitudes towards the costs (taxation) and benefits of collective consumption. Having 'exited' from these costs, whether deliberately or involuntarily, non-payers continue to receive the benefit of services. (Reactions to this type of exit are considered in more detail in Chapter Eight). The response suggests very strongly that this was considered as subsidising non-payers and is characterised by having one of the highest proportions of conformers for each partisan group of any of the statements. Thus, the SUBSIDY prompt is not a powerful predictor of which party a

17%		2%		
LAB	37%	LAB	2%	
CON	2%	CON	1%	
SNP	25%	SNP	4%	Agree
LIB	0%	LIB	5%	
NONE	22%	NONE	0%	
BREAKLAW				
41%		40%		
LAB	54%	LAB	7%	
CON	24%	CON	72%	
SNP	43%	SNP	27%	Disagree
LIB	65%	LIB	30%	
NONE	49%	NONE	29%	
Disapprove		Approve		

Figure 6.8 Map of partisan locations : APPROVE by BREAKLAW

respondent supports. What is more likely to vary though is the extent to which the word 'subsidising' is invested with negative meanings. Some may respond in an uncompromising manner, but others might consider themselves to be subsidising non-payers without such critical judgments. Non-payers receiving services amounts to subsidising as a fiscal fact, but if this allowed 'genuine' non-payers, who were unable rather than unwilling to pay, to continue using services it may not have been perceived in the same critical light.

A second statement in this group assists in developing this theory. One of the quotes asked respondents to read into the motives of non-payers : "Most of the opponents of the poll tax want something for nothing" (labelled as S FOR N). In other words, were most non-payers simply seen as "chancers" (to use the colloquial term used by one group participant from Inverclyde) evading the tax in an attempt to gain something (consumption benefits) for nothing (without costs) ? The statement then continues the freerider theory which was emphasised by opponents of the rates. On this statement the attitude profile is in stark contrast to that for SUBSIDY. Majorities of both SNP / Liberal and Labour partisans adopt the unconventional position (they disagreed with the freerider motive) resulting in net negative scores and locations to the left of the axis.

This statement resulted in the most distinctive attitude profile, Conservatives remaining far inside conventional territory, Others locating closer to Labour respondents and the Labour to Conservative locational distance peaking (note the size of the chi-squared statistic in Table 6.14). Clearly many of those who agreed that non-payers were being subsidised at the same time disagreed that opponents were motivated towards an 'exit' resolution of the problem to deliberately avoid paying. These are predominantly non-Conservatives, although there is a (less marked) tendency for some Conservative sympathisers to hold both views. The "something for nothing" charge is a cue which mobilises opinion in fundamentally different directions.

The other statement considering non-payers contains the radical belief expressed by some on the right of the political spectrum that "People who don't pay should not be allowed to use local services (e.g. libraries, have their bins emptied)". In early 1990 at a Scottish Conservatives' Local Government conference for example, one participant proposed that all should have had to produce their community charge registration number and evidence that they were paying the tax before being allowed to use local services (Jones, 1990). This statement is coded as XPAYXSER. In some senses this is the exact opposite of the statement which dealt with breaking the law on a point of principle. It provided critics of 'the subsidised' with an opportunity to demonstrate how far their beliefs would take them. It can also be argued that this prompt measures attitudes along an authoritarian - libertarian axis, wherein the conventional response is associated with the 'strong state' thesis



advanced by Gamble (1988). In this sense 'conventional' is a narrower interpretation than previously, suggesting that extending the logic of the poll tax might result in similar judgments as the statement makes. Such respondents appeared to believe that the state ought to have punitive powers to act where individual responsibilities for costs (taxes) are not upheld. The conventional location on this statement (XPAYXSER) is more clearly authoritarian or right-wing than the unconventional view equates with a libertarian position.

Prompt	X <sup>2</sup> value (PARTYID)	X <sup>2</sup> value (LOCAUTH)
EFFVOTE	27.7**	18.7*
HURTCG	12.4*	21.1**
LGRESP	104.3**	39.7**
XPAYXSER	71.8**	19.9*
SUBSIDY	60.7**	26.3**
BREAKLAW	81.0**	29.7**
S for N	103.5**	25.7**
ABILITY	53.5**	20.1**
AUSEAPAY	61.8**	28.9**

(Significance levels : 0.01 = \*\* 0.05 = \* )

Table 6.14 Chi-squared results for relationship between attitude responses and (i) party support groups and (ii) Districts

It is surprising to find a decisive majority of Conservatives, a plurality of Others and a significant minority of Labour supporters agreeing with the statement (Figure 6.7). Figure 6.9 provides a more detailed picture of the breakdown of attitudes, mapping partisans along approval and authoritarian - libertarian axes. Again a majority of Conservatives and Labour identifiers adopt south-east and north-west quadrants respectively. SNP and Liberal supporters are also more likely to locate in the north-west than elsewhere, although one-quarter of them (along with one-quarter of non-partisans) shared the Conservatives' south-eastern heartland by supporting the tax *and* the authoritarian proposition. Non-partisans display the least concentrated distribution, poll tax opponents (located in the west) being split fairly evenly as to whether or not non-payers should be denied local services. Their most favoured location (the south-west attitude territory of 'authoritarian-opposition') also attracted one-third of Labour supporters. Allied with the profile of Figure 6.8, these distributions suggest *considerable divisions among those opposed to the tax*. This value judgment or 'core belief' of disapproval is linked simultaneously with opposition to the 'action principle' of a non-payment campaign and (for a large minority) with support for the authoritarian action principle suggested by the

XPAYXSER prompt. This distribution does not imply the existence of a consensus (Labour partisans on the basis of their net score are not located to the right of the axis in Figure 6.7), nor is there the marked distance between locations expected (the gap is smaller than that for LGRESP, a rather less radical proposal). As a verdict on how to 'deal with the other' (the large majority in this study having paid their poll tax bills), there is evidence of a significant authoritarian strand to the non-payment response.

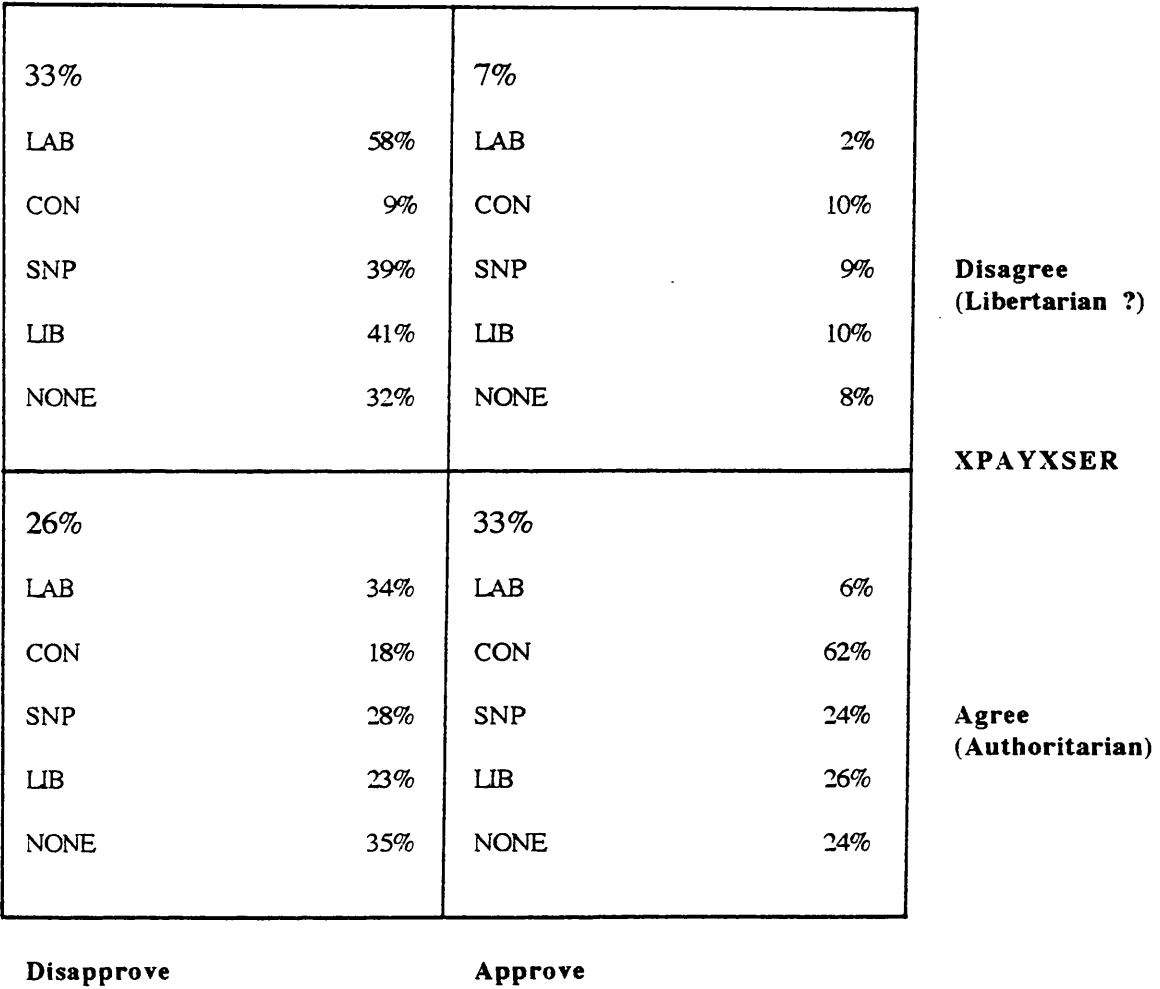


Figure 6.9 Map of partisan locations : APPROVE by XPAYXSER

Moreover, this probably strengthened as the extent of non-payment became clearer. People might dislike paying taxes but accept them as the costs of using services. Even more unpopular is having to pay a tax supplement for others who are perceived to be exempting themselves. The issue of non-payment rapidly became charged with wide political implications and merits greater attention than is possible here. (It is considered in Chapter Eight, making use of group discussion evidence).

### (III) Normative tax beliefs

Reference to the costs and benefits of the government system has been made. The third grouping of statements considers the normative principles or 'rules' about welfare state costs, on the strength of which participants make evaluations. Two statements were included on the questionnaire to discover how wider principles shaped the nature of public expectations of the tax system. Each refers to important arguments advanced since the poll tax was first seriously considered.

On the issue of how wide the local tax net should be, the idea that everyone uses local services so everyone should pay to fund them was raised in fairly neutral (unloaded) language in the statement labelled AUSEAPAY. This represented one of the key justifications of the poll tax, widening a local tax net perceived to bear too heavily and too narrowly on a minority of service users under the rates. The resulting attitude profile closely parallels that of the subsidising non-payers prompt (SUBSIDY). Majorities in each group agreed with the statement, Labour partisans for example locating as far into conventional territory as on the SUBSIDY statement. Again, supporters of other parties are located closer to Conservative than to Labour opinion. Apparently then, there is considerable agreement on this core principle - a wider tax net appears to be favoured, although this does not necessarily imply opposition to the rates. Nor should this be seen as a convincing victory for the poll tax. The final statement (ABILITY), seeking attitudes as to how the costs of taxation should be distributed *within* the net, implies that a poll tax is not the preferred option. This quote deals with the ability to pay principle, referring to the banding of the tax liabilities which characterises the progressive nature of income taxes.

The attitude profile is striking in that this prompt is the only one which attracted a majority of all partisans into unconventional terrain, negative net scores for each group demonstrating the strength of support commanded by this principle as a normative basis for taxation. Again, however, the imperfections of the language used in this analysis are apparent. Those who agreed with the statement form a large majority. Only in the sense that the poll tax was opposed to this principle (and that much of the New Right constituency rejected it) can these respondents be considered non-conformist. On another measurement, it would be *opponents* of the principle who would be regarded as unconventional. Nevertheless, the method employed does highlight the distinctiveness of this last principle. Conservatives willing to support the poll tax orthodoxy to a certain point largely departed from the right-wing position on this issue. Thus, the second basic rule highlights the problem with the poll tax : a flat-rate price for participation is unpopular. The most common attitude can be summed up as support for the idea that everyone should pay *something* ('making a contribution' is the important principle), but that this should not be the same amount for everyone. Taxation should then be relative to means however little the contribution amounts to. (Judging the most appropriate method for accommodating the variation in ability to pay has proved politically controversial

between supporters of property-based and income-based taxes).

The variation in attitude profiles for these statements in spatial terms was also considered (for the four District authorities). Table 6.14 indicates that most of the responses were significantly differentiated between places as well as party supporters. Although the chi-squared statistics for tabulations with the local authorities are considerably lower than with partisans, all except two of the response profiles were significant at the 0.01 level. The statement implying that it would be central government rather than councils which would pay the highest price if a non-payment campaign was successful (HURTCG) was the only one which differentiated more strongly between places than groups of partisans. LGRESP and BREAKLAW remained among the prompts which polarised respondents most strongly. XPAYXSER however, considered as the most controversial of the nine statements, was a weaker discriminant of attitude profiles between Districts.

The response to two of these statements across the local authorities are shown in Figures 6.10 and 6.11. Attitudes to the BREAKLAW statement are related to approval or disapproval of the tax. This indicates that a majority of Eastwood respondents located in the south-east zone of both approving of the poll tax and being opposed to the principle of breaking this law, unlike respondents from the other areas : largest minorities of each located in the south-west zone of opposing both the poll tax and the principle presented in the BREAKLAW statement. The north-west of the attitude map (poll tax opponents who supported the law-breaking principle on this occasion) attracted a minority of poll tax opponents but a relatively large minority of Inverclyde's opponents. The XPAYXSER statement may have been a weaker discriminating factor between places than party groups : nonetheless, interesting differences emerged which support the general finding that *it is Eastwood attitudes which contribute to a strongly conventional territory and Inverclyde which is closest to a non-conventional District*. As observed from Figure 6.11, majorities in three of the authorities agreed that non-payers should have service benefits withdrawn. Moreover a majority of Eastwood responses colonised one quadrant (rather than just the southern half of this map). This south-east area was also the most common location for Stirling respondents, although only one-third were positioned here. Disagreement with the proposition was strongest in Edinburgh and Inverclyde (each approaching an even split between support and opposition). Poll tax opponents in these areas were decisively against punitive action of the type suggested, this north-west zone attracting the largest number of respondents from both Districts.

Across all nine response profiles, a consistent pattern appeared wherein Eastwood respondents had higher net conventional ratings, followed by Stirling respondents who were usually closer to Edinburgh than Eastwood attitudes (except on XPAYXSER). Edinburgh responses were less strongly conventional and Inverclyde respondents least so. This pattern generally held except for the EFFVOTE variable which produced a unique response (the order being reversed, as it was between partisan groups). The net rating in all places was negative (i.e. non-conventional) in evaluating the statement about

tax burdens accommodating abilities to pay (ABILITY) and most strongly so in Edinburgh where over 80% agreed with the principle. Only in Inverclyde and Edinburgh were other net negative ratings observed, reflecting majority disagreement with the 'something for nothing' prompt : two out of three Inverclyde people disagreed, in contrast to the three-quarters of Eastwood people who agreed.

From these findings similarities and differences are identified in the respondent attitudes, related to political affiliations and where they lived. Partisan groups mattered more than places, but both were significant in defining how people's attitudes were expressed. Some expectations were confirmed (the divisions emerging from the 'something for nothing' prompt); others were contradicted (the extent of support for withdrawing local services from non-payers for example); and other findings were not anticipated (the differentiating strength of LGRESP). Greater insight into how 'expectations' relate to actual results can be gained by pursuing the attitude profiles further.

Eastwood	5%	Eastwood	1%	<b>Agree</b>
Edinburgh	19%	Edinburgh	0%	
Inverclyde	28%	Inverclyde	2%	
Stirling	14%	Stirling	4%	
<b>BREAKLAW</b>				
Eastwood	29%	Eastwood	63%	<b>Disagree</b>
Edinburgh	49%	Edinburgh	26%	
Inverclyde	42%	Inverclyde	23%	
Stirling	44%	Stirling	37%	

**Disapprove**

**Approve**

Figure 6.10 Map of respondent locations by District : APPROVE by BREAKLAW

Eastwood	16%	Eastwood	12%	<b>Disagree</b>
Edinburgh	39%	Edinburgh	4%	
Inverclyde	43%	Inverclyde	4%	
Stirling	28%	Stirling	6%	
<b>XPAYXSER</b>				
Eastwood	16%	Eastwood	50%	<b>Agree</b>
Edinburgh	28%	Edinburgh	23%	
Inverclyde	28%	Inverclyde	18%	
Stirling	31%	Stirling	32%	
<b>Disapprove</b>		<b>Approve</b>		

Figure 6.11 Map of respondent locations by District : APPROVE by XPAYXSER

## 6.5 Discriminating between party supporters and places

The evidence has rested this far on the location diagram (Figure 6.7) and chi-squared tests of difference (Table 6.14). These have tended to focus on the net or aggregate figures for each group as a summary measure. They provide few clues as to how individual supporters of the same party respond across the entire attitude range for example. Discriminant analysis is an alternative means of testing firstly the strength of the statements as differential cues and secondly the overall meaning of this set of responses. Do the reactions amount to distinct value-profiles ?

The interval-level responses (from 'Strongly Agree' = +2 to 'Strongly Disagree' = -2) are used as discriminating variables (the predictors). The three variables representing the different groups of party supporters remain to be predicted correctly. Correlation coefficients (discriminant loadings) between the nine predictor statements and the two discriminant functions (one less than the number of group categories) are as shown in Table 6.15. All except the final two statements on this list have higher correlations with the first Function. EFFVOTE correlates more strongly with Function II as does HURTCG, although in a negative direction. Function I represents a reasonably strong and coherent group of responses to the poll tax statements. It confirms that S FOR N, LGRESP and BREAKLAW make the greatest contributions to discriminating between the partisan groups, hinted at by Figure 6.7. In other words responses to these three

statements most clearly distinguish the positions generated for the three sets of partisans. Strong agreement that poll tax opponents were seeking something for nothing for example appears to be a distinctively Conservative position. XPAYXSER also has a loading greater than 0.50, suggesting that this is characterised by a moderately discriminating attitude profile between partisans.

These contrast with variables with weaker coefficients, including ABILITY (reflecting the *relative* similarity of partisan responses), SUBSIDY and particularly HURTCG. As expected, EFFVOTE fits uncomfortably with the continuum of attitudes implied by the discriminant relationships as a whole. The general tendency for Labour identifiers to adopt the least conventional positions with respect to the poll tax (and Conservatives the most conventional) is meaningless for this statement. Its negative loading on Function I indicates the dissimilarity in responses compared with the other statements. It would be reasonable to conclude therefore that excluding EFFVOTE would not significantly compromise the results of the analysis.

	Function I	Function II
S FOR N	0.73 *	0.32
LGRESP	0.67 *	- 0.27
BREAKLAW	0.59 *	- 0.11
XPAYXSER	0.55 *	0.11
ABILITY	0.50 *	0.25
AUSEAPAY	0.45 *	- 0.31
SUBSIDY	0.43 *	- 0.16
HURTCG	0.20	- 0.53 *
EFFVOTE	- 0.28	0.42 *

Table 6.15 Discriminant loadings (coefficients) of attitude predictors on functions.

How successful are the attitude profiles in predicting group memberships (party identifications)? Conducting a discriminant analysis with the nine statement responses as the predictors and a three party categorisation (Labour, Conservative, all Others) as the variable groups, the attitude continuum correctly classifies at least half of the identifiers in each group. Three-quarters of Conservative-supporting respondents included in the classification were predicted to be Conservatives on the strength of their attitudes (compared with two-thirds of Labour identifiers and half of Other respondents). The other

half of the 'Others' sample split two to one towards Conservative rather than Labour-type attitudes. This reflects a high degree of predictive ability (65% overall). However, this analysis considers respondents who were neither Conservative nor Labour supporters simply as 'Others'. Although half of them had sufficiently distinctive attitude responses to be grouped separately, it is difficult to identify what they had in common other than being unlike supporters of either of the two largest parties. A further discriminant analysis was conducted with the attitude responses as predictors, but with party identification defined as Labour, Conservative and SNP or Liberal. This retains a three-category measure of partisan direction, but excludes non-partisans and the small number of Green Party, SDP or unspecified responses. This was based on the decision to explore the distribution of specific party supporters in the discriminant classification rather than all questionnaire respondents. Although the grouping together of SNP and Liberal identifiers as supporters of 'third' or 'other' parties is open to criticism (particularly when the SNP's support was considerably greater than that of the Liberal Democrats in the early 1990s), this was chosen to conserve the number of respondents in the analysis. (A separate discriminant test was conducted for comparison where SNP and Liberals were entered separately : the results are discussed below).

Compared with the Labour / Conservative / Other grouping, this analysis has a similar degree of predictive ability, correctly classifying 64% of party supporters from their attitude responses (Figure 6.12). Within this overall similarity however, important differences emerge. The proportion of Labour and Conservative identifiers grouped as such on the strength of their attitudes rises to around 70% and 80% respectively but only one out of seven supporters of the other two parties included were distinctive enough in their responses to be grouped separately. When the four-party category was entered in a further analysis, the degree of predictive ability for SNP and Liberal respondents was negligible. In other words, grouping these two sets together does not compromise the validity of the analysis by treating very dissimilar groups as if they were the same. There was a higher degree of discrimination from Labour and Conservative supporters when considered together than separately. It is difficult to judge how far this reflects the lower sample sizes for these partisans. Despite the relatively high discriminating ability of the analysis overall (Figure 6.12), a wider question is raised as to where 'slippages' occur both in the partisan sense and the spatial sense (Johnston & Pattie, 1988). Thus, how were the one-third of *incorrectly* grouped partisans distributed ?

Considering firstly the composition of actual party supporters (rather than those predicted), Conservatives were 'gained' evenly from the attitude territories predicted for Labour and SNP / Liberal-type respondents. These might be considered as 'left-wing' and centrist Conservatives to distinguish from the large majority of 'core' Conservatives (Conservative identifiers with predicted Conservative-type attitudes). Labour's group of identifiers was composed of a smaller core and, interestingly, a larger than expected group of 'right-wing' Labour supporters (one in five having been predicted with Conservative attitudes). A small number of Labour supporters were drawn from the combined attitude



territory of the third parties. These 'gains' from the attitude zones of other parties can either be thought of as winning support more widely than expected (i.e. beyond the territory in which a party's attitudes appear to be shared) or as a section of a party's support base which might be mobilised in the future by another party (which it is closer to in attitudinal terms) more easily than the core section. Although they *identify* with a party (and this should be a stronger measure of beliefs than simply voting for it), they may show lower rates of loyalty over time.

The interesting classification is among SNP and Liberal identifiers since almost nine out of ten were not predicted to have distinct attitudes. Unlike the first analysis (which discriminated half of the amalgamated group of all others), no bias emerges in the attitude locations of these partisans. As many were grouped in Labour's attitude territory as in that of the Conservatives. The analysis entering SNP and Liberal supporters separately was not successful in discriminating them but it did reveal that their aggregate even distribution across the attitude zones of the other parties was more detailed : a small bias among Liberals towards Conservative-type attitudes (and among SNP supporters towards Labour's territory) was observed and reflected in these groups' mean (or centroid) positions when calculated relative to the discriminant functions. As is considered later, there is also an element of spatial unevenness in the distribution of the parties' core and non-core identifiers.

Discriminant variables (predictors) : Nine prompts (in Table 6.13), EFFVOTE to AUSEAPAY

Variable Groups : PARTYID (three categories: Labour, Conservative, SNP / Liberal)

Canonical Correlation = 0.627

Wilks' Lambda = 0.587

$X^2$  (Function I) = 152.5 (df=18, sig.=0.00) \*\*

Discriminant loadings (coefficients): Table 6.15

Discriminant Functions I and II evaluated at Group means (centroids) :

	I	II
LABOUR	- 0.98	+ 0.13
CONSERVATIVE	+ 0.83	+ 0.07
SNP / LIBERAL	- 0.22	- 0.34
(SNP :	- 0.48	- 0.34)
(Liberal :	+ 0.12	+ 0.65)

Classification results of discriminant analysis :

Predicted PARTYID				
PARTYID	LAB	CON	SNP / LIB	Total
Labour	(69) 71%	(22) 23%	(6) 6%	97 (33%)
Conservative	(12) 9%	(108) 83%	(10) 8%	130 (45%)
SNP / Liberal	(28) 44%	(27) 42%	(9) 14%	64 (22%)

PARTYID				
Predicted PARTYID	LAB	CON	SNP / LIB	Total
'Labour'	63%	11%	26%	109 (37%)
'Conservative'	14%	69%	17%	157 (54%)
'SNP / Liberal'	24%	40%	36%	25 ( 9%)

**\*\* "Grouped" cases classified correctly = 63.8%**

Figure 6.12 Classification results for discriminant analysis of survey attitudes EFFVOTE to AUSEAPAY by PARTYID categories.

Secondly, the characteristics of the *predicted* attitude territories is studied : what is the relationship between these zones and the actual party identification groupings ? In other words, how successful were the parties in securing the support (expressed through an identification with the party) of those who notionally colonised their value territories ? Again Conservative-type respondents were more likely to be correctly grouped as actual Conservative supporters than predictions for Labour-type respondents were accurate, although figures for both confirm that the attitude territories predicted were larger than the actual numbers supporting the parties. In contrast, many more supporters of third parties existed than were predicted from their attitudes (Figure 6.12). Thus, the two largest party groups experienced net losses from their attitude territories. Those incorrectly grouped from Labour's territory (Labour-oriented but non-Labour partisans), split two to one in favour of third parties : this suggests one quarter of all those with Labour attitudes were 'lost' to the SNP or the Liberals. A smaller bias was observed among Conservative-type 'losses' (including 14% of predicted Conservatives actually supporting Labour). In the much smaller attitude zone discriminated for SNP and Liberal-type responses, a small bias in favour of actual Conservative supporters emerged although any results for this zone must be interpreted cautiously. In terms of total numbers, a higher degree of net slippage occurred from the Conservative attitude territory than from Labour's. Figure 6.12 indicates that a 17% advantage for the Conservatives over Labour based on the extent of predicted attitudes is reduced to 12% in terms of actual party supporters. Although the Conservative attitude territory included a larger core of Conservative identifiers, fewer gains were made from other supporters. Thus the difference between attitude territory and number of partisans was greatest, reflecting a larger net slippage. The conclusion then is that actual Conservatives showed more similarity in attitudes (a larger core of Conservative supporters mobilised from Conservative-type attitudes) but also a lower *net* rate of conversion since a larger number of predicted sympathisers identified with other parties. The net conversion rates (reflecting both notional gains and losses between the attitude territory and the actual group of partisans) from Figure 6.12 are 83% for the Conservatives, 89% for Labour and 256% for SNP and Liberal supporters.

Comparison with the results of a discriminant analysis of 1987 BES attitudinal data between supporters of the three largest British parties (Johnston and Pattie, 1988) is difficult because supporters of the Alliance were included as a larger and distinct third group. The Conservatives in the survey studied in this research were more successful in mobilising their 'notional audience' on the strength of political attitudes expressed through the poll tax experience, although this finding does not hold if net conversion rates are considered instead. The most significant difference is in the failure of this analysis to discriminate a third attitude position among partisans. Supporters of third parties did not show any marked tendencies to locate in the attitude territory of one of the larger parties over that of the other. This stands in contrast to the finding that notional Alliance supporters (but not actual Alliance voters) in 1987 were clearly biased towards voting

Labour. Again this comparison should not be pursued much further : Johnston and Pattie attempted to predict how people voted rather than which party they identified with (a longer-term measure of affiliation with a party). The potential to draw parallels between the British situation in 1987 and the more specific attitudes of a sample in central Scotland in 1990 are limited.

What these results might mean for political parties is a different consideration. Four out of five Conservative supporters predicted correctly with Conservative-type attitudes implies that this group of supporters had more in common with each other (more value coherence across the range of poll tax attitudes) than Labour identifiers had. Labour supporters were more fragmented in that up to a quarter could be classed as right-wing on the basis of their attitudes. (The terms right-wing and left-wing are considered as more appropriate across the attitude range as a whole - as measured by the discriminant functions generated here - than for responses to the statements separately). This might have implications for the stability of the party's support base over time. Alternatively, Labour managed to mobilise more people with non-Labour attitudes at the same time as 'losing' a higher proportion of notional supporters to other parties. Conservative-type values were over-represented to an extent that was not expected in a study of the political geography of central Scotland. When statements exploring broader political principles were put to the respondents without being loaded with partisan cues, right of centre ideas were not as unpopular as anticipated even considering the pro-Conservative bias in the aggregate sample. The problem for the Conservative Party however was its relative failure to convert the *generally* sympathetic into the *specifically* sympathetic.

The discriminant analysis results provide the opportunity to study other characteristics of respondents grouped incorrectly on the strength of their attitudes. An intriguing question is how the differences between predicted and actual party supporters (from the analysis described in Figure 6.12) were expressed in spatial terms. What were the locational characteristics of the 'incorrectly' grouped ?

One expectation is that a supporter of one party could be closer to another party in beliefs but not behaviour because of a weak affiliation to the party or a lack of political interest. These might result in an openness to the message of other parties subconsciously, or might not refer to party positions at all. Respondents in the discriminant analysis have been grouped relative to the main attitudes of other respondents rather than party policies. It is possible then to be unlike supporters of the same party in attitudinal terms without identification being affected. In fact, incorrectly grouped (non-core) respondents were more likely to have medium or weak levels of partisan identification than the correctly grouped core. On the other hand, they were also marginally more likely to have higher levels of interest in political issues. Table 6.16 reveals that the proportion of non-core respondents varied from 32% (Eastwood) to 41% (Inverclyde). It also indicates how the different attitude territories were composed politically within the four Districts. Figures in brackets measure the proportion of actual supporters of each party included in the analysis

by District. (These figures may differ from those considering all respondents' partisan categories since they are adjusted to exclude missing responses for some of the prompts and supporters of other parties).

	Eastwood	Edinburgh	Inverclyde	Stirling
Conservative	75% (59%)	48% (41%)	35% (23%)	55% (53%)
Labour	14% (16%)	40% (44%)	61% (48%)	38% (26%)
SNP / Liberal	11% (25%)	12% (14%)	4% (29%)	7% (21%)
Correctly-grouped	68.4%	64.9%	59.1%	62.5%
Incorrectly-grouped	31.6%	35.1%	40.9%	37.5%

Table 6.16 The composition of predicted attitude territories in four Districts (figures in brackets are proportions of actual party supporters included in the analysis)

Conservative-type attitudes were more common than Conservative identifiers in all areas, most strikingly in Eastwood where Tory attitudes occupied three-quarters of the District's 'attitude map'. The degree of slippage here is 'affordable' because the Conservatives remained dominant in spite of it. The trend for SNP and Liberal supporters to be more numerous than those located in their attitude zone is confirmed except in Edinburgh. Edinburgh is significant because Conservative *attitudes* were most common (almost half were predicted to be Conservative supporters) but Labour *identifiers* were more common. This expresses a small but significant net 'flow' from the Conservative attitude zone to actual support for Labour. In other words, Labour identification was boosted by an unpredicted net 'gain' of Conservative-oriented respondents in Edinburgh. These are precisely the type of people the city's Conservative Party seeks to mobilise. On the strength of these attitudes at least, Conservatives under-perform in Edinburgh partly because people who appear to think like Conservatives do not act as such. (There is no bias to suggest that Conservative-oriented respondents were 'lost' to third parties). Inverclyde is the most Labour-oriented of the four areas and has the most Labour supporters, although a section of the Labour-oriented failed to be converted towards the party. To some extent this is similar to the finding in Eastwood. The degree of slippage here is affordable because Labour retains a large core and the local environment favours Labour attitudes more widely. In these areas, the dominant parties may have the potential to mobilise sympathetic respondents who identify with other parties towards electoral support on a future occasion. Labour faces a different problem in Stirling however. Although actual Conservatives were significantly over-represented in the Stirling sample (indicated by Table 6.16), Labour's attitude territory was wider than its actual support. In other words the degree of slippage of the Labour-oriented towards other parties (the failure to mobilise this part of its attitude zone) is costly in Stirling. Moreover, this does

not provide a net benefit to the Conservatives, since there were as many Labour supporters with Conservative attitudes as the reverse. Instead the largest net 'loss' is accounted for by SNP-supporters with Labour attitudes (which was also the clear - if less significant - result in Inverclyde). Labour attitudes were almost as common in Stirling as in Edinburgh, but Labour supporters in the sample were much less common.

To conclude, the Districts expected to show dominant political values (Conservative Eastwood and Labour Inverclyde) were confirmed as such. Where these parties were not actually supported, there appeared to be a considerable group of like-minded people locally who might be mobilised in the future. They contribute to the strength of local attitude territories for the dominant party, even if they do not support it. In the areas where party competition is tighter, different patterns emerge. In Edinburgh, Conservative and Labour attitude territories are closest together in size. The main exchanges between predicted attitude groups and actual partisan groups are between these parties. SNP and Liberal supporters drew fewest net 'gains' from other attitude territories in Edinburgh. In Stirling however, Labour's rate of mobilising those in its attitude zone was lower than expected for a highly-contested political environment. This resulted in an indirect advantage for the Conservatives. If the Stirling sample had reflected the District's actual political balance more closely, the degree of slippage may have been more affordable.

## 6.6 Conclusions

Throughout this analysis, there has been the assumption that the attitudes held among the respondents were meaningful. The results of discriminant analyses, as well as the conclusions suggested by survey evidence, point towards a confirmation of that assumption. People did hold very different attitudes on the poll tax. Moreover, these clearly distinguished a majority of political partisans from one another. Important spatial differences were also apparent. Party identifications thus had important influence on this issue (the main mobilising factor discussed). There was also a strong association between key attitudes and socio-economic influences on the one hand and measures of contextual influence on the other. While a more comprehensive test of the self-interest versus principle (rational choice versus expressive) theories of attitude formation would require motivational evidence from a qualitative approach, the use of attitude maps reveals a significant minority who cross-cut their 'anticipated' economic interests and located in oppositional terrain.

The analysis presented in this chapter points to Eastwood as distinctive from the three other Districts in its degree of support for the tax (greater than could be predicted from the extent of financial gain identified in the previous chapter) and for attitudes consistent with the Government's position. These represent a highly conventional territory, where three out of four respondents had Conservative-type attitudes. Inverclyde's respondents were, in contrast, most resistant to the Government's policy : the District emerges as a territory which was more opposed to the tax than expected and where a majority adopted what the

analysis identified as Labour-type attitudes associated with a non-conventional response. Conservative attitudes were predominant in both Stirling and Edinburgh, although Conservative supporters were fewer in number. Significantly, Conservative identifiers were more likely to hold views which their party identification might not predict (in this case, disapproving of the tax) where the local tax bills were higher (see Figure 6.5); but supporters of the opposition parties and of no party were more likely to locate in the non-instrumental position (corresponding to the north-east zone in Figure 6.4a). This suggests that 'expressive' or 'identification' theories were at work to compromise rational economic expectations. The financially advantaged among Inverclyde's respondents and Labour supporters were least likely to be grateful. None of this is not to deny the explanatory power of the financial impact of the poll tax in creating winners and losers, supporters and opponents of the poll tax, but to emphasise the inadequacy of a solely economic theory of response.

Poll tax attitudes were meaningful, raising the further question as to whether these attitudes were important only in themselves. Considering the nature of a widened tax net (as emphasised, every adult had a poll tax experience meaning that there was a *materiality* influencing real attitudes) and the discourses characteristic of the debate (such as the tax making 'the rich richer and the poor poorer'), the argument here is that the subject stirred deeper political-cultural values than most. In particular, the statements provided as attitude-cues tapped into values which already existed and acted as the reference points for other attitudes to be formed. How people relate to others - in this sense non-payment provides an opportunity to study the nature of 'positionality' between people - is one intriguing dimension to be considered at greater length. These values may be reinforced, weakened or indeed constructed by poll tax experiences. The conclusion here is that it would be inaccurate to view this vital taxation issue in isolation from the wider story of state - civil society interactions. It is instead a further insight into how these relationships have altered through the impact of public policy. The terrain of the poll tax response, the attitudes which characterise the 'voice' dimension, was marked by distinctive contours. The next task is to relate these to the *behavioural* side of 'voice' reactions.

## 7. Testing the tax : local electoral behaviour in 1990

The local electoral process is emphasised in this chapter, making the link between the attitude and behavioural responses to the poll tax. Elections are considered to strengthen the claim of governments, national and local, to be representative and thus have mandates to effect their policies. Alternatively they legitimise the system of capitalist democracies and provide power to maintain ideologies of regulation ('the national interest' for example), diverting attention from the scale of reality (that of the capital accumulation imperative according to Taylor 1988). These alternative emphases (possibly characterised as pluralist and neo-marxist approaches to the question) differ in what is assumed to be the rationale for elections. The purpose of this chapter is not to discuss their merits but to assess the basis on which elections *claim* their *raison d'être* - public participation. In terms of the Hirschmann scheme, elections are important to the 'Voice' dimension. They can be used to register support or opposition, but there are implicit limits imposed by political parties, the issues they advance and the systems of government in which they function. From another perspective, voting might be classed ultimately as an act of 'Loyalty' or 'Resignation' since participation in this way implies support for the broad characteristics of the political process. Lastly, non-voting potentially represents a form of 'Exit', the impact of which remains unclear in the example of Britain. If intentional, abstention is a verdict on the political messages being offered. It may be temporary or more persistent. Its significance depends on who abstains and who notices.

This chapter is presented in two parts. Firstly, in sections 7.1 to 7.3, existing research on turnout in local elections is reviewed and updated with aggregate data for the urban Divisions in Scotland until 1990. Given the absence of research on individual-level motives, questionnaire survey data is drawn upon again, to qualify the aggregate (place-based) findings. These suggest patterns of bias in participation which are compared with those suggested in the Government's theory of local accountability. The poll tax system was designed to alter electoral behaviour in favour of lower taxing and spending policies. It was rooted in an economic view of politics and how people would behave if the appropriate set of interests and incentives were stressed. Results from the first elections after the tax was introduced in Scotland are used to demonstrate the extent and direction of change. Comparisons with the electoral impact of the tax elsewhere are also made. Did the public choose 'economic voting'? Following this, tentative conclusions are considered in relation to those specific attitudes on the tax which may have mobilised support in certain ways (sections 7.4 to 7.6). In other words, an attempt is made to single out this issue from others. Evidence provided by members of the groups convened to discuss the poll tax and by local government councillors in one to one interviews will be used to explain the findings emerging from survey analysis.



## 7.1 Local election turnout under the rates

This study has referred many times to the Government's concern with the gap between those with costed (taxed) interests in local government and those whose interests were based on higher levels of service provision without financial obligations. This is the theory pointing towards 'freeridership' and eventually a per capita local tax. What was missing from the details of the 1986 Green Paper was any *assessment* of this claim : it remained at the level of assumption rather than being tested. A small number of studies have aimed to test the claims in the British context (Miller 1988 using a panel survey, Rallings and Thrasher 1990 and 1991 and Gibson and Stewart 1991 for the case of Birmingham, for example). However, these studies need to be updated, either to take account of the position after the poll tax began operating or because none of them tackle the case of Scottish local government (with the partial exception of Miller). The first stage of the analysis concerns the position under domestic rates.

Following the public choice-inspired theory informing Government policy through to its conclusion, turnout levels in local elections were low because, it was argued, awareness of the costs of local government was weakly developed, 'hidden' by a rating system whose burden was disproportionately met by a minority. Turnout was also *uneven* however, biased towards those paying small rate bills or nothing at all, mainly council house tenants and their families. Their preferences were clearly biased in favour of the Labour Party, passing on most of the costs of their programmes to ratepayers and most of the benefits to the 'under-taxed' majority at low personal cost. Aggregate data for the sample of urban Electoral Divisions do indicate uneven patterns of turnout and support, but the significant relationships have been poorly theorised.

In the two Regional contests considered here prior to the poll tax (1982 and 1986), average turnout levels were low, at 43% and 46%, but concealed large variations. On both occasions the range was from a low point in the mid-twenties peaking at around 60%. In comparison, County Council elections in England and Wales have produced higher maximum turnouts (and Metropolitan Boroughs around the same), but both the mean and minimum figures are higher in the Scottish sample. No Division approached the 16% turnout recorded in one Borough contest in 1984 for example (Rallings and Thrasher, 1990).

Figure 7.1 identifies the statistically significant relationships for factors influencing turnout in the 1986 regional contests. The strongest influence by some distance was the previous turnout in 1982, suggesting that turnout variations are not random and that a considerable degree of continuity exists between elections. They are affected by the characteristics of the people in each area and the places contested. The most powerful individual factor identified is age. Using data from the 1981 Census, greater proportions of households with elderly people boosted turnout most, younger people (between

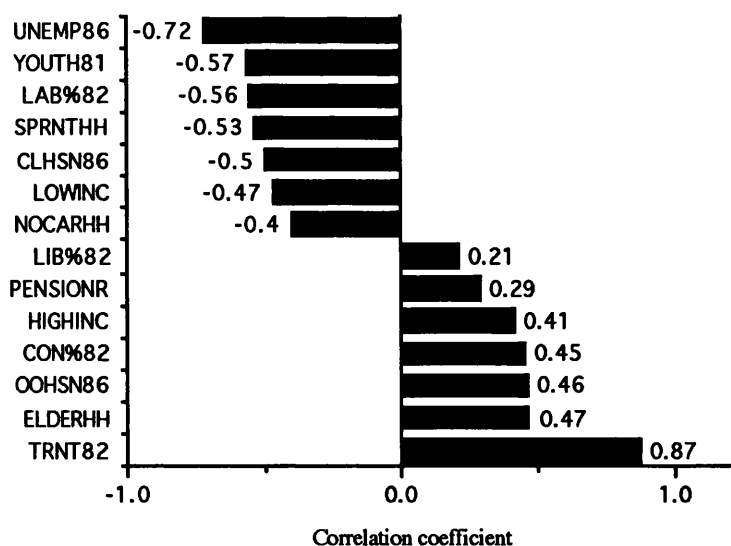


Figure 7.1 Factors influencing local election turnout in 1986

UNEMP86	Unemployment rate, April 1986
YOUTH81	Population between 18 and 24 years old, 1981 (Census)
LAB%82	Labour share of the vote, regional election 1982
SPRNTHH	Households with single parents, 1981 (Census)
CLHSN86	Households in public sector (council housing), 1986
LOWINC	Proportion of economically active in low income SEGs, 1981
NOCARHH	Households without ownership of a car , 1981 (Census)
LIB%82	Liberal Alliance share of the vote, regional election 1982
PENSIONR	Population of pensioner age
HIGHINC	Proportion of economically active in high income SEGs
CON%82	Conservative share of the vote, regional election 1982
OOHSN86	Households owner-occupied, 1986
ELDERHH	Households with people of pensioner age only
TRNT82	Turnout in regional election 1982

Explanation of variables used in Fig. 7.1. Each is measured for sample of electoral divisions.

18 and 24 years old) strongly suppressing overall participation. Housing tenure does emerge as an important factor, but not in the way assumed. Divisions where owner-occupied housing was dominant had higher than average turnouts, whereas the influence of local authority housing was to reduce turnout by a similar degree. Recalling the relationship identified in Chapter Five for areas of mainly council housing to have fewer than average *adults* per household, this suggests fewer service users than average in these areas than where owner occupation was usual. It would then be no less credible than the theory favoured by government policy-makers to imagine turnout biased towards ratepayers voting for lower taxing and lower expenditure (this being their assumed 'rational interest') and passing on the impact of reduced service provision to lower income households.

The factor most strongly suppressing turnout was high unemployment, hinting at a degree of disaffection from the formal political process, paralleling the condition of being outside the traditional form of economic activity. Conducting a stepwise multiple regression analysis upon the data indicates that as much as 72% of the variation in turnout levels in 1986 were explained by the variation in this one factor alone. However, unemployment should not be considered as a uniform condition : the recession of the early 1990s underlines the increasing heterogeneity among the unemployed, one measure being between long-term and shorter-term unemployment. It may be that periods of unemployment lead to temporary abstention (survey research is needed to help specify the response of *people* rather than only places high on joblessness). Equally there may be local factors reducing turnout for the employed as well. Nevertheless, the areas of persistently low turnout correspond partly to those areas of highest long-term unemployment. Failure to connect with these lifestyles - to convince people that their demands can be met by participating in the electoral process - may account for the apparently low level of political mobilisation in terms of turnout at least. This theme of disaffection from politics is one worth further attention. There is evidence from beyond Britain of long-term decline in turnout from a high base (Todd 1991). In Britain as well Johnston et. al. (1988) demonstrate that the changing pattern of general election turnout appears to form a geography of voter alienation based on the distinction between areas of economic affluence and population growth and peripheral regions in decline (including parts of London) : those less and more dissatisfied by the outcomes of the political system. While there may be a tendency to explain the low levels of participation for local government elections as a reflection of the actual or perceived lesser importance of that tier (Miller, 1988), this fails to explain the large *variation* around a low average. Moreover, Johnston et.al. reveal that the variations persist in 'more important' (general) elections, even if the minimum turnout is usually around 20% higher (at around 55% in some Inner London constituencies). Clearly there is still much to be explained.

Other than socio-economic and personal characteristics, the electoral context influences turnout levels. As Rallings and Thrasher (1990) identified for England, the party dominant

in local politics (if any) makes a difference. In the Scottish case, this finding is reproduced : the greater the Labour share of the vote in 1982, the lower the 1986 turnout, while Alliance and particularly Conservative success boosted subsequent turnout. They also showed how turnout relates to the closeness of party competition (or marginality), safer seats producing lower levels of participation. If marginality is important it will be largely because electors are aware that the local political balance makes it worthwhile voting. Miller (1988) asked his panel of electors how marginal their *council* was thought to be, but not their ward. A question was included in the postal survey conducted for this research asking how respondents would describe their neighbourhood ("Mainly Labour", "Mainly Conservative", "Another Party dominates" or "No Party dominates" being the categories). The fourth response is used as a measure of marginality. Although this method commits the error of equating neighbourhood with ward, and there are probably as many definitions of the extent of a neighbourhood as there are respondents, it was included as an attempt to bridge something of the gap identified by Rallings and Thrasher. In fact, no significant differences emerge in turnout rates for respondents in safe or marginal neighbourhoods.

Lastly in this section the influence of local taxation in the form of domestic rate bills is considered. Although average household rate bills were calculated for a number of Divisions in 1986, collecting data for the whole sample proved difficult. Instead, rate bills for 1988 - 89 are used as a guide to tax patterns two years earlier, confirmed by a number of Regional Assessors as a reasonable measure, at least for Electoral Divisions (their larger size tending to reduce the effect of more localised changes in the property tax base). Figure 7.2 confirms the trend suggested by other relationships : average turnout levels rose from a low of around 35% where average bills were lowest to 55% in the small number of highest taxed Divisions. In other words the conclusion from these figures must be that lower-rated areas, often those with other indicators of 'low status', were also lower on participation than more affluent 'high status' areas, paying more towards the costs of local services. This analysis concurs with that for Birmingham (Gibson and Stewart 1991) in challenging the Government's rationale for abolishing the rates : "turnout was actually quite significantly lower...where average domestic rate bills were lower" (p.67). As for the direction of party support, it is no surprise that lower-rated areas voted more heavily for Labour in 1986 than for the Conservatives. Among the Divisions with lowest rate bills, Labour led the Conservative Party by 46%, compared with a Conservative advantage of 31% where taxation was highest.

In some ways though, this conclusion hardly advances the argument. Accepting the Government view to be tested carries important implications about democracy which only Miller (1988) makes reference to. The electoral franchise was extended on the basis of citizenship, not property ownership as originally. There were shades of this argument reappearing during the 1985 rates protest, when some enthusiastic members of the public wrote to newspapers suggesting that only owner-occupier householders should be allowed to vote. Instead the Government in effect opted to link the franchise to taxation.

Even if local turnout had emerged as biased towards the non-taxed and 'under-taxed', the solution ought to lie in mobilising a higher turnout among that section of the electorate with lower levels of participation. This is what the poll tax was designed to do. It was also designed to change what some people did once they had decided to vote.

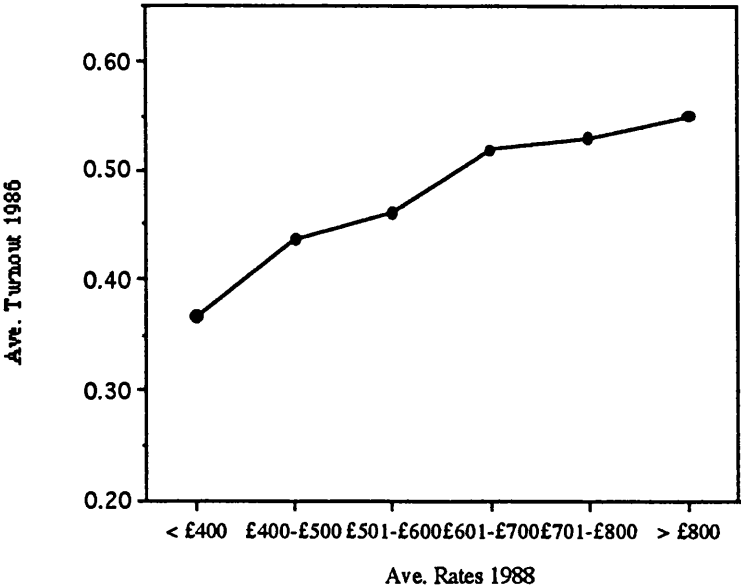


Fig. 7.2 Average turnout (1986) by average domestic rate bills (1988)

### 7.2 Changes in participation : electoral effects of a new local tax.

The Scottish Regional elections in May 1990 occurred after one year of the poll tax being in place. The significant redistribution of the local tax burden illustrated in Chapter Five thus had time to be registered in household payments (or indeed in encouraging non-payment). By this time, electors had poll tax experiences on which to judge central and local government, less the case for the rest of Britain. One analysis by Rallings and Thrasher (1991) was based upon the Welsh and English local elections occurring just one month into the new tax system. Although they identify a small number of London Boroughs where a "poll tax effect" was evident, elsewhere it was probably too soon to judge how the *financial* impact of the poll tax would influence voter evaluations in the longer term. On the other hand, the *political* impact had been felt sharply in the months of campaigning by opponents leading to its introduction. Following Gibson and Stewart (1991), the test of the local accountability model rests on increased turnout levels and greater support for lower-taxing policies (Conservative Party candidates), above all where electors faced the highest marginal tax increases (i.e. in those formerly low rated Divisions).

Table 7.1 shows the changes in average turnout across three levels of local government in England and for the Scottish sample. Both the Metropolitan Boroughs and District Councils recorded large increases in turnout, the London average being smaller but

concealing wide variations. By contrast, in Scotland the mean turnout rate fell back slightly. The four sets of contest produced similar turnout averages, unlike four years previously. Before considering where and how turnout *changed* over the four year period to 1990, what effect did the poll tax appear to have on the level of participation in 1990 ?

	1986	1990	Change
London Boroughs	45.4%	48.2%	(+2.8%)
Metropolitan Boroughs	39.3%	46.3%	(+7.0%)
District Councils	41.6%	48.6%	(+7.0%)
SCOTTISH URBAN DIVISIONS (Sample)	46.0%	45.7%	(- 0.3%)

Table 7.1 Average turnout (and changes) in different local electoral areas, 1986-1990

Figure 7.3 is similar to Figure 7.1 for 1986. In 1990 the new 'poll-taxed' electorates were mobilised (or not) broadly on the same basis as under the rates. Continuity between turnouts from one election to the next remained very high and unemployment continued to reduce participation to the same extent as previously. New measures for age profiles have been calculated using the pensioner and youth data extracted from the Community Charge Register. This updated information confirms that older age profiles raise turnout and younger adults contribute to a lower level. Again, previous outcomes and subsequent turnouts are clearly related, Conservative strength in 1986 boosting turnout in 1990 still further. The most important difference compared with 1986 is in the effect of housing tenure. While the owner-renter division remained significant in 1990, its power of explanation appeared to decline. The turnout gap between areas of mainly public and mainly private housing (to simplify a more detailed picture) closed partially. Given the strong degree of inter-relationship existing between a number of the variables presented in Figure 7.3, a stepwise multiple regression method was again applied in order to evaluate more clearly which of the factors appeared to explain most of the turnout variations. The results of the regression are as summarised :

Dependent variable : % Turnout in 1990	Multiple R of regression equation
1. Unemployment rate 1990	75.6%
2. Pensioners as % of poll tax-registered	84.6%
3. % Labour support at 1986 Regional Election	87.3%
4. Council housing as % of Division households	90.0%

The explanatory power of unemployment rates remained impressive in 1990, being singled out in the regression equation with a multiple R of 75%. Higher unemployment, higher Labour support at the previous election and a greater proportion of council housing cumulatively suppressed turnout rates, while a high proportion of older adults registered for the poll tax boosted turnout.

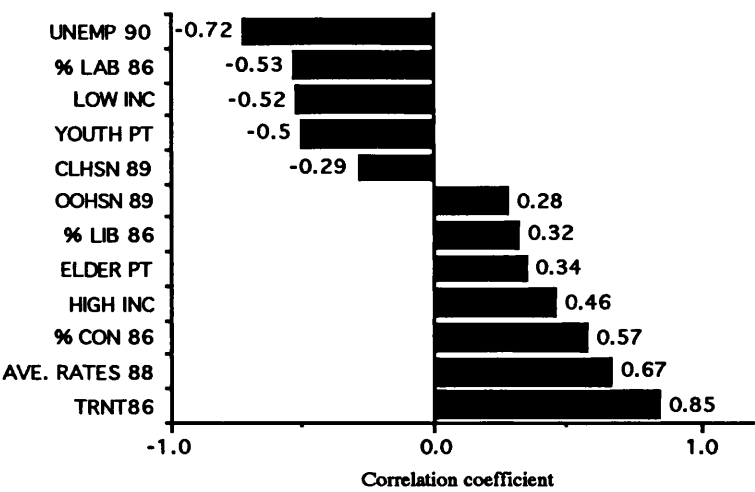


Fig.7.3 Factors influencing local election turnout in 1990 (significant correlations)

UNEMP90	Unemployment rate, April 1990
% LAB 86	Labour share of the vote, regional election 1986
LOWINC	Proportion of economically active in low income SEGs, 1981
YOUTHPT	Proportion of population liable for the poll tax aged 18 to 24, 1990
CLHSN89	Households in public sector (council housing), 1989
OOHSN89	Households owner-occupied, 1989
% LIB 86	Liberal Alliance share of the vote in regional election 1986
ELDERPT	Proportion of population liable for the poll tax of pension age, 1990
HIGHINC	Proportion of economically active in high income SEGs, 1981
% CON 86	Conservative share of the vote in regional election 1986
AVE. RATES 88	Average domestic rates bill, April 1988
TRNT86	Turnout in regional election 1986

Explanation of variables used in Fig. 7.3. Each is measured for sample of electoral divisions.

At the aggregate level then, the marked pattern of tax gainers and losers failed to impress the electorate as a whole. The problem with spatial data and average measures however is their tendency to equate places with the people in those places and conceal the detail of individual-level relationships. Results from the postal questionnaire are now used to evaluate tentative findings and introduce electoral influences specific to the tax debate.

"With respect to turnout, there is no published study using direct evidence on actual voting by individuals in local elections which can be used to support or contradict the Government's implicit assertion about turnout bias" (Gibson and Stewart 1991, p.67).

This questionnaire is an imperfect attempt to clarify the type of electors more likely than others to vote or abstain. Knowing that areas of mainly owner-occupied housing have higher than average turnouts *implies* but cannot demonstrate a link to disprove the assertion. Knowledge of how people of different tenures behave provides a firmer basis. However, the respondents in this study are not representative of the local electorate in terms of having a turnout of 79% in 1990. While some 'voters' are over-stating their case (according to Miller 1988 they probably intended to vote but actually failed to), this is clearly a more motivated sample than is the public in general.

The survey, in fact, reveals no significant bias in turnout on the basis of housing tenure or in paying full, partial or no rates (Table 7.2,1). This shows for each category the proportion of respondents voting in 1990 followed by non-voters. (The survey averages are 79% and 21% respectively). It may be possible to reconcile this with the aggregate finding of a tenure bias if respondents thought to have generally low participation characteristics were untypically mobilised (enough to return the questionnaire at least) and if some high or low turnout areas have high or low turnout levels *across* tenure differences. In other words, turnout may be uneven between areas but less uneven within them.

Age group, on the other hand, is important at the individual level as well as at the aggregate : the turnout of youngest respondents was considerably below the survey average, compared with a level 10% higher than average in the oldest age group. This result seems to confirm Miller's panel survey finding, that the most significant personal factor is that of position in the age cycle. Other variables in the second part of Table 7.2 refer to psychological involvement with politics, factors which might motivate participation. In common with Miller's findings, the significant difference in turnout is that between partisans and non-partisans (less than half of those without a party attachment voting in 1990). It is this which accounts for the observed chi-squared value rather than the differences among partisans. As predicted by Miller again, divisions of the public into those interested and uninterested and particularly between strong and weaker party supporters are meaningful in explaining turnout variations.



Table 7.2 Distribution of turnout in 1990 regional elections by survey characteristics (Chi-square test results included). For each category turnout figures are shown followed by the proportion of non-voters.

1. Testing the 'freerider' theory

HOUSING TENURE

Owner occupied	78%	22%
Public rented	86%	14%
Private rented	70%	30%
Other	78%	22%

$X^2 = 3.7$ , sig = 0.29

TAXATION UNDER THE RATES

Full rates	78%	22%
Partial rates	86%	14%
No rates (full rebate or non-householder)	76%	24%

$X^2 = 1.4$ , 0.48

2. Personal characteristics (including psychological motivation)

AGE

18 - 24	61%	39%
25 - 34	70%	30%
35 - 64	81%	19%
65 & over	89%	11%

$X^2 = 18.4$ , 0.00\*\*

PARTY IDENTIFICATION

Labour	86%	14%
Conservative	82%	18%
SNP	80%	20%
Liberal Democrat	77%	23%
None	48%	52%

$X^2 = 31.3$ , 0.00\*\*

STRENGTH OF PARTY IDENTIFICATION

Very strong	98%	2%
Fairly strong	86%	14%
Fairly weak	72%	28%

$X^2 = 22.3$ , 0.00\*\*

DEGREE OF INTEREST IN POLITICS

A great deal	84%	16%
A fair amount	82%	18%
Not much or none	71%	29%

$X^2 = 8.2$ , 0.02\*

### 3. Impact of the poll tax on households and neighbourhoods

#### IMPACT ON HOUSEHOLDS

Better off	75%	25%
No different	77%	23%
Worse off	84%	16%

$$X^2 = 4.3, 0.11$$

#### IMPACT ON NEIGHBOURHOOD

Mainly winners	73%	27%
Little change	75%	25%
Mainly losers	85%	15%

$$X^2 = 7.2, 0.03^*$$

### 4. Attitudes to the poll tax

#### APPROVAL ?

Approve of the tax	79%	21%
Disapprove of the tax	79%	21%

$$X^2 = 0.0, 1.00$$

#### SATISFACTION : REGIONAL COUNCIL

Satisfied	77%	23%
Dissatisfied	80%	20%

$$X^2 = 0.4, 0.52$$

#### EVALUATION OF COUNCIL OVERSPENDING

Not important	79%	21%
Fairly important	77%	23%
Very important	79%	21%

$$X^2 = 0.5, 0.92$$

#### EVALUATION OF POLL TAX PAYMENTS RELATIVE TO SERVICES PROVIDED

Reasonable	78%	22%
Higher than necessary	83%	17%
Excessive	75%	25%

$$X^2 = 2.6, 0.27$$

#### EVALUATION OF THE STATEMENT " Voting is an effective way of telling politicians what I think of the poll tax "

Disagree	70%	30%
Agree	83%	17%

$$X^2 = 9.5, 0.00^{**}$$

Surface stability in the shape of only moderate participation hides the changing pattern of turnout at a finer scale since 1986. How these relate to tax changes and other socio-

economic and political measures will be important in forming a judgment on the first test of the poll tax. The measure of tax burden change used here is the mean household tax liability change between 1988-89 and 1989-90 at Electoral Division level (as in Chapter Five). As stated, this measure is preferred to that used in the Birmingham study by Gibson and Stewart (1991) of tax changes per adult. While this was justified in anticipation of actual poll tax data (when no new information on household sizes was available), it is a less appropriate comparative measure than the household given that the nature of household budgeting changed less than the nature of the local tax itself. Despite the stable aggregate nature of turnout, the Government might have been able to claim some early success for its reform if turnout was boosted most in areas of traditionally low rates and if a swing to the Conservatives was recorded here.

Relating the pattern of turnout to tax shifts in 1989-90, the most advantaged areas (gaining on average through a tax reduction of at least 16%) differed from the most disadvantaged areas (facing tax increases of at least 60%) by twelve points, a majority of electors in the better-off Divisions turning out to vote (Figure 7.4). This would be expected from knowledge of where the benefits of the tax changes were concentrated, in more affluent and higher-rated areas of very low unemployment : precisely those areas seen to have higher turnout rates before the poll tax. The key consideration is to what extent the trend in Figure 7.4 altered since 1986. Using the tax shift data, Divisions are categorised into two gaining and five losing groups. Local turnout levels four years earlier were calculated and based on these categories. The range in average turnout for 1990 was similar to the previous range (the difference between highest and lowest turnouts having been nine points), but even below this picture of stability changes occurred. Notably, turnout was boosted most in those Divisions losing by between 31% and 60% from the rates to the poll tax. In contrast, the small number of cases losing more heavily than this recorded a 2% decline on an already low turnout average. Three groups of Divisions either roughly unchanged, losing moderately or gaining moderately also recorded falling turnout levels, while the small number of highest gaining areas moved further ahead in terms of voter participation. In other words the poll tax impact appeared to polarise turnout differences further between the handful of heaviest winning and losing areas, but encourage a convergence between the remaining Divisions by mobilising more voters than previously in worse off areas.

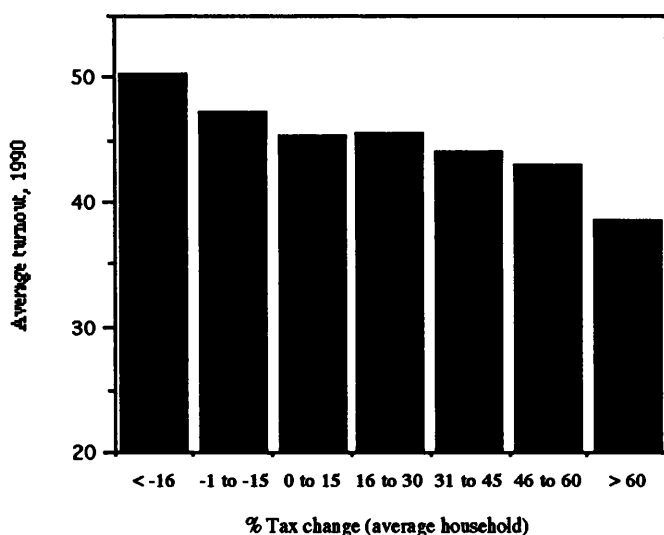


Fig. 7.4 Average turnout (1990) by tax impact categories

Reference to the survey results (Table 7.2,3) hints at a small bias in actual turnout (rather than change in turnout, not asked in the survey due to the inaccuracy of recalling previous turnout behaviour) among those unfavourably affected by the new tax. The turnout among losers in this case was five points above the sample aggregate and among winners four points lower. Bringing together the influences of local context and the fiscal impact of the tax, the participation rate appeared to be boosted where negative evaluations were made. Thus the turnout was twelve points higher among respondents who judged the poll tax to have created mainly losers in their neighbourhoods than among those considering mainly winners to have emerged. This suggests a motivation based in perceptions of local territorial injustice ('not only me but people like me in this area'). What the survey results can point to is a tendency for some losers to be more likely to use the local electoral process as a 'Voice' strategy than some winners.

A number of attitudes relating to how the local political debate was interpreted were included in the survey (Table 7.2, 4). Approval or disapproval of the poll tax - the verdict summarised in one measure - surprisingly did not differentiate the level of turnout at all. The satisfied and dissatisfied were as likely as each other to register their opinion, even if the similar (though not synonymous) groups of tax gainers and losers showed more variation in turnout. There were many more respondents who disapproved of the poll tax than who lost out under it, implying that this sub-group had a wider profile. More generally there are contested theories of turnout linked to satisfaction or otherwise with the tier of government being elected and the costs and benefits of its programme. On one hand, it can be suggested that high turnout reflects a degree of satisfaction with a local authority, many people voting to maintain the status quo. Alternatively, abstentions may reflect satisfaction if the public is not motivated by any reason to oppose another party. This view would consider voting at least in local elections as a low priority, perhaps because there is usually little chance (or need) to change outcomes. Yet both theories can be challenged since high turnout may instead express a high level of inter-party

competition and low turnout a lack of faith in the ability of voting to encourage changes to benefit the potential voter.

Three questions designed to test these theories offer few clues as to the relative weight of explanation to be attached to them. There is firstly no bias towards either the satisfied, commonly assumed to be turning out to reward their councils with continued support, or the dissatisfied who vote to punish councils for unpopular policies. Those who consider council overspending to have been "very important" in raising tax levels were no more likely to turn out than those unconvinced by such an explanation. Thirdly, the nature of the tax-service tradeoff made - relating the tax cost to the value of services delivered - does not influence turnout significantly : those who took the more negative view of judging the level of tax as "excessive" actually had a lower than average turnout, if any bias is detectable at all.

At another level again, the value of participating in elections was assessed in one question. In responding to one of the prompts introduced in Chapter Six ("Voting is an effective way of telling politicians what I think of the poll tax"), a thirteen point difference in turnout emerges, biased towards those who agreed with the statement. Almost one-third of those who did not agree failed to vote in 1990. Interpreting these responses is not a straightforward task. The question refers specifically to the poll tax policy rather than the efficacy of voting per se. Thus, a respondent may disagree with the statement because he or she is in favour of the tax but is in the minority locally : the council and the local representative may both be elected with policies at odds with those of the respondent. In this case, the disaffection may be with the local electoral process as it operates in certain areas : Conservative supporters in Inverclyde for example. Alternatively, dissatisfaction may focus on the results of elections rather than the wider political process, such that turnout levels would not necessarily be suppressed. The problem with this question lies in the fact that it is not obvious at what level participation is judged to be effective or successful. The types of people who agreed and disagreed with the statement do provide clues however.

While over 70% of respondents agreed that poll tax verdicts could effectively be expressed by voting, significant minorities disagreed. The profile of this minority suggests a link with electoral outcomes under the First Past the Post (FPP) system, rather than a more general disaffection from politics. Those giving greatest support to the statement included older respondents, council house tenants, Labour Party identifiers and households having to pay more in local tax. In contrast, the level of disagreement was highest among those not yet part of the housing market in their own right (mainly adult children in the parental home), those who approved of the tax or thought it fairer than the rates, non-partisans and SNP supporters. A number of these findings might at first seem surprising : if the belief that voting was *not* an effective means of voicing opinions on this issue was expressed in actual turnout behaviour, Labour supporters and Conservatives provided unexpected responses. On the other hand, this question might highlight the difference between

studying attitudes and behaviour : apparent disaffection as a 'core belief' is not necessarily translated into an 'action principle' (of abstention for example).

Breaking the figures down further, Labour supporters in each local authority recorded very high levels of agreement while Conservatives and a combined grouping of Liberal, SNP and non-partisan respondents in Eastwood provided the greatest level of disagreement (peaking at 43%, although still a minority). Clearly these figures have less to do with the tax impact in terms of creating winners and losers and more to do with the winners and losers in electoral terms. The Labour Party is successful in central Scotland in distributing its support fairly evenly and being rewarded by the FPP election system. Its supporters are more likely than others to vote for candidates who are elected. It appears that despite *central government* politicians remaining unsympathetic to their views, local government does not.

Disagreement probably reflects the distance from the formal political process felt by young non-householders (who also stated a low level of interest in political matters). Otherwise, there are hints that those who supported the tax felt under-represented, leading some to doubt the effectiveness of voting. Interestingly this appears particularly the case for some Eastwood Conservatives (overwhelmingly gainers). In spite of dominating local politics and being represented at Westminster by an MP and Government of their preference, the dominant oppositional politics elsewhere in central Scotland (particularly in Strathclyde) was perceived to compromise the value of local choices.

In concluding this part of the discussion, it appears that those more mobilised than usual faced higher increases in local taxation, even if the scale of turnout change was small compared with some of the findings from the English County and Metropolitan Borough elections. Whether this was enough to represent a success for the local accountability test depends on what people did once they had decided to vote. Gibson's (1990) analysis was not the only one to doubt the role of the poll tax itself and the new accountability mechanisms in raising the interest and turnout levels of electors. To make any straightforward assertions in this way would be to "...give the poll tax credit for increasing local turnout which is largely undeserved" (p.233). The large transitional increase in average household tax bills coincided with the local elections in England and Wales. *Regardless of which tax was responsible*, such a change was likely to have some effect on turnout. The regional election results for 1990 are shown for this sample (and compared with 1986) and the other British contests (Table 7.3). Labour won the largest share of the total (British) vote in these elections, claiming that large swings away from the Conservatives signified the political misjudgment of the poll tax. The tax may have mobilised many more people to vote in the Districts for example, but it also produced a clear movement of support away from the party of government.

	Labour	Conservative	SNP	LibDem
London Boroughs	38.7% (+ 1.3)	37.7% (+2.2)	*	14.4% (- 9.5)
Metropolitan Boroughs	54.8% (+ 6.1)	26.6% (+0.3)	*	13.5% (- 9.5)
District Councils	43.8% (+10.3)	30.2% (- 4.4)	*	18.5% (-10.0)
SCOTTISH URBAN DIVISIONS (Sample)	49.9% (+ 0.3)	19.0% (- 0.6)	20.5% (+3.7)	13.5% (- 5.7)

Table 7.3 Average party share of the vote and changes between 1986 and 1990

London stands out for recording a small pro-Tory swing, another indicator of that city's growing distinctiveness in political terms from much of Britain. Dramatic pro-Conservative swings in low-taxed Wandsworth and Westminster, both Boroughs which the Labour Party had hoped to win control of, allowed Government Ministers to deflect attention from poor results elsewhere and argue that where low charges were set, the poll tax accountability model worked as anticipated. (London also moved against the national trend of a small anti-Conservative movement at the 1987 General Election, although this deviation appeared to be reversed by 1992 when the Labour Party secured higher swings than predicted from the national pattern). Rallings and Thrasher (1991) discuss the possible influence of the poll tax differentials in London and elsewhere upon local election outcomes arguing for example that low and high headline tax figures set by some Boroughs appeared significant but that no consistent pattern of reward or punishment for councils was evident. In the Scottish sample there was little movement at the aggregate scale between the two largest parties, but this reflects the different nature of political competition in much of Scotland, where four parties can point to 'heartlands' of their own. The measure of two-party swing between the Conservative and Labour Parties is now inappropriate given the extent of other choices being made by voters. If the concept is retained, it may have to be redefined as a measure of swing between Labour and the SNP (at least in the more urban Districts), since the Nationalists overtook the Conservatives as the second-placed party in this sample in 1990 and indeed in Scotland as a whole. (In the General Election of 1992 however the Conservatives retained their position as Scotland's second party, by five points over the SNP).

The Conservative share of the vote appeared to have approached its lower limit in the areas included in the sample, having fallen from 28% since 1982, while the former Alliance score of 24% had almost halved for the Liberal Democrats over the same period. Labour gained most from these changes until 1986 while the SNP was the main beneficiary until 1990. In much of England in contrast, Tory support has proved to be wider and deeper. There is a clear difference between the English and Scottish electoral responses to their poll tax experiences which demands more attention.

Firstly, the changing pattern of turnout can be assessed for its relationship with changing

levels of party support. The uneven nature of what results from uneven turnout is clear from Table 7.4. Against an overall trend for the SNP to gain support and the Liberal Democrats to decline, in Divisions with a lower turnout in 1990 than in 1986 Labour and particularly the SNP advanced further. Where turnout levels were similar on both occasions, three parties appeared to gain at the expense of the centre. Where turnout was boosted by between 2% and 4%, Tory support advanced more than in other types of Division, Liberal support declining most and, where turnout increased most of all, it was the SNP alone which advanced strongly at the expense of the other parties. Higher mobilisation than in the past (concentrated among losing households and among losing Divisions according to the aggregate data) appeared to produce a net benefit only for the SNP. Given its anti-poll tax / pro-non payment stance in the Regional contest, this was hardly the signal hoped for by the Government.

Change in turnout	Labour	Conservative	SNP	Lib Dem
5% decline or greater	+2.8%	- 1.0%	+4.0%	- 5.8%
2% to 4% decline	+1.3%	+0.9%	+4.0%	- 9.5%
1% decline to 1% increase	+1.1%	+0.7%	+2.8%	- 9.2%
2% to 4% increase	- 1.8%	+1.5%	+4.2%	- 9.8%
5% increase or greater	- 2.4%	- 1.0%	+7.4%	- 8.1%

Table 7.4 Changes in party support as turnout changed between 1986 and 1990

Secondly, the changing burden of taxation is reintroduced to trace the changes in party fortunes. Gibson and Stewart (1991) use a measure of Conservative to Labour swing in Birmingham wards based on the net movement from every 100 Conservative voters in 1986. They find a strong tendency for the movement to Labour to be small in those suburban wards which would notionally experience the largest tax cuts, increasing as losses would have increased. The same measure is applied to the actual data on tax changes for the Scottish sample (Table 7.5), revealing a much less marked net trend. The Conservative share of the two-party vote was relatively stable, marginally up or down in each of the six tax change categories. In other words, the measure used by Gibson and Stewart is not as appropriate for the Scottish sample. In terms of changes in party shares of the vote (Figure 7.5a), Divisions gaining most on average provided the Conservatives with their best performances through larger increases in support.



Average household tax change (1988 - 89)	Conservative share of CON + LAB vote	
	1990	Change since 1986
16% gain or greater	71.8%	(- 0.2%)
1% to 15% gain	41.7%	(+0.9%)
0% to 15% loss	24.8%	(+1.3%)
16% to 30% loss	19.7%	(- 2.6%)
31% to 45% loss	18.7%	(+0.6%)
46% loss or greater	13.6%	(- 0.8%)

Table 7.5 Two-party share of the vote in Scottish sample in 1990 (and changes since 1986).

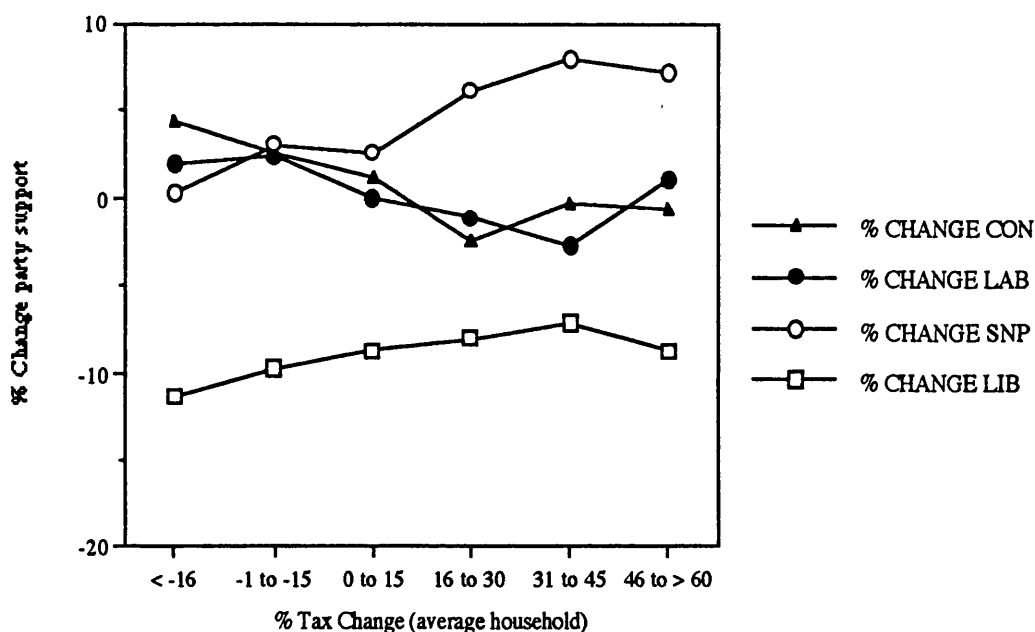


Fig. 7.5a Changes in party support (1986-1990) by tax impact categories

Surprisingly the Labour Party also achieved its best performances compared with 1986 (by increasing its support most) in gaining areas. The fall in the former Alliance vote was greatest in these Divisions, its best results previously having been concentrated here. Large Liberal to Conservative swings were recorded in heavily-gaining Eastwood and in the smaller number of winning Edinburgh Divisions for example. As the tax redistribution became more negative, changes in Tory and Labour support generally worsened (except in heaviest losing areas where Labour won a small increase). In contrast, the change in SNP support was progressively better as losses increased, up by 8% on average where losses were between 31% and 45%. Figure 7.5a suggests that the SNP improvement was mainly at the expense of the centre parties (the Alliance and the Liberal Democrats) but particularly so in the worst off areas. The result of these changes is illustrated in Table 7.6

highlighting how the decline in support for the centre increased the Conservative lead to 20% in the few areas gaining heavily. Support for both the Conservatives and the Liberal Democrats was highest where the poll tax benefits were greatest, declining steadily towards areas of financial loss. Alternatively, Labour and the SNP continued to receive least support in winning Divisions and most as losses increased.

Average household tax change (1988 - 89)	Labour	Conservative	SNP	Lib Dem
16% gain or greater	17.2%	43.9%	7.2%	23.9%
1% to 15% gain	39.2%	28.0%	18.7%	15.6%
0% to 15% loss	53.7%	17.7%	21.8%	12.3%
16% to 30% loss	52.4%	12.9%	20.2%	11.8%
31% to 45% loss	47.7%	11.0%	22.9%	9.5%
45% loss or greater	58.6%	9.2%	22.1%	5.8%

Table 7.6 Average party support in 1990 related to poll tax gains and losses

On this evidence, the electoral effect of the Conservative poll tax strategy was reflected in winning back former Alliance voters in its few areas of strength. Table 7.7 (showing all those Divisions in the sample which experienced an average tax reduction of at least 10%) indicates that spectacular pro-Conservative swings of up to 17% were recorded in low-taxed Eastwood where the centre vote fell dramatically. On the other hand, there are examples of gaining areas where no clear advantage emerged for the party. Moreover in the majority of losing Divisions there was no evidence at all of an improvement in the Party's fortunes. The level of local taxing in Edinburgh suggested that if poll tax opponents were going to be swayed anywhere by the pressures of economic voting it ought to have been there. Improvements in Conservative support were limited to those Divisions already Conservative-voting (Figure 7.5b) : as in Eastwood these were delivered on the basis of declining Liberal support. Among that key group of marginal Divisions which had been held by the Conservatives until 1986 - and may have been more sympathetic to the tax cut message - most moved further towards the Labour Party in 1990.

EASTWOOD SOUTH	32.4%	+17.5%
BEARSDEN	32.3%	0.0%
MILNGAVIE / KILMARDINNY	28.5%	+ 7.5%
EASTWOOD NORTH	23.8%	+18.5%
KELVINDALE / KELVINSIDE (Glasgow)	20.9%	+ 2.5%
AYR SOUTH	20.5%	+11.0%
POLLOKSHAW / NEWLANDS (Glasgow)	19.0%	- 0.5%
MURRAYFIELD / DEAN (Edinburgh)	18.5%	+10.0%
CRAIGTON (Aberdeen)	17.3%	0.0%
PETERCULTER (Aberdeen)	15.7%	+ 2.5%
POLLOKSHIELDS / SHAWLANDS (Glasgow)	19.0%	- 0.5%
CAMBUSLANG / HALFWAY (Glasgow)	12.0%	0.0%
BALGILLO / EASTERN (Dundee)	11.3%	+ 2.0%
RUBISLAW (Aberdeen)	10.9%	+ 9.0%
CRAMOND / PARKGROVE (Edinburgh)	10.1%	+ 1.0%
INVERCLYDE WEST	10.0%	+ 5.5%

Table 7.7 Highest gaining Regional Electoral Divisions in urban Scotland from introducing the poll tax : relationship with Conservative performance in Regional Council elections.

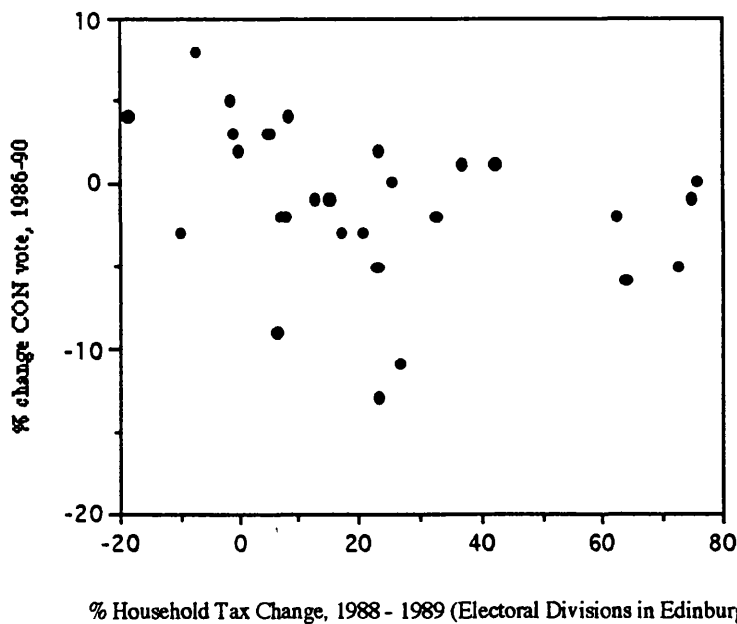


Figure 7.5b Relationship between tax changes and changes in Conservative support (Edinburgh)

Few voters were mobilised by the Tory election tactic of offering lower taxation in those areas where conversions were sought most. Outwith these areas of Conservative Party strength, the aggregate analysis indicates that former supporters of the centre parties switched to the SNP, offering a wholly different message on the tax, although it must always be remembered that these are *net* movements which may conceal a more detailed pattern of changing preferences. Labour's progress was checked in 1990, but there was no evidence either that Labour supporters were attracted by the promise of a tax cut. The conclusion then is that this section of the Scottish electorate was relatively unimpressed by the poll tax controversy. The impression of stable rather than higher levels of turnout and the lack of net movement in support between the Conservatives and Labour is in stark contrast to the findings at the same elections for much of England (Rallings and Thrasher 1991; Gibson and Stewart 1991). If the effects of the poll tax were expressed in these elections, the net result was to *exaggerate* existing political trends rather than break them down. Strong Conservative areas delivered larger majorities as the party in Scotland largely stabilised following its poor result four years earlier (winning only 17% support). The problem for the Government's strategy however was that such areas were small in number. Holding seats safely but failing to gain them did not increase the Party's representation on Regional Councils.

Scottish politics appeared to have reached a period of 'freezing' or stability with Labour close to its ceiling level of support and the Tories close to their floor (in the context of four party competition at least). Despite the radical effect of the tax in terms of who and where paid more and less, the electoral reaction was unspectacular. The explanation for this is probably based largely in the pattern of tax gains and losses, following the dominant pro-Conservative / anti-Conservative alignment of the 1980s. As discussed in Chapter Six, tax benefits were disproportionately concentrated among Conservative supporters, probably encouraging a firming-up though no widening of this core group. In the rest of Britain, losses were more widespread (a reflection of the artificially low rate burdens in many areas, Gibson 1990; Gibson and Stewart 1991) and were experienced by a wider cross-section of the public including many Conservative supporters in low-rated, working class communities. The ability of the Scottish Conservatives to resist heavy electoral losses while their English colleagues declined considerably thus reflects the different social bases of Conservative support (specifically the narrower class appeal of the Party in Scotland) and the longer-term losses experienced earlier (before and during the 1980s) as well as the different distribution of the new local tax take. Surprisingly, the poll tax was not a particular disadvantage for the Scottish Conservatives in 1990. It may have prevented the party from advancing but did not contribute to yet further decline. As will be discussed in the remaining sections of this chapter, the 'frozen' nature of local politics (aside from the potentially significant increase in support for the Nationalists) does not imply stability in terms of *attitudes*. There is survey evidence suggesting that the poll tax raised the visibility of local government financial decisions and that concern *did* exist which might have been a source of support for the Government's arguments.

A note of caution is introduced at this point. The discussion has accepted the Government's argument about economic voting in that it forms the focus of the analysis. The search has been for evidence to support or counter the theory about taxation and spending issues being able to set the main parameters in local elections and lead voters in specific ('rational') directions. Even where low taxation correlates with a pro-Conservative swing, can the poll tax be invested with causal properties? Although the local campaign literature in 1990 reviewed for this study confirms that the tax was by far the dominant issue for the parties (see section 7.3), there is less reason to be confident that the electorate shared this sense of urgency. It may well have been the issue of greatest public concern (as measured by the monthly NOP index for The Times newspaper for example), but its significance was to have been based on its ability to *change* voting behaviour. On this criterion the lack of aggregate-level changes indicate that the tax was unsuccessful in Scotland. Survey results on the salience of the poll tax and the extent to which it appeared to change preferences is now considered.

### 7.3 Who was mobilised and how ?

The first of these questions asked respondents how important an influence the tax had been on how they voted in the 1990 Regional elections (thus excluding the minority who did not vote on that occasion). Of these, less than one quarter judged the tax to have been "very important", half considering it as "not important". It is difficult to comment on raw figures like these in the absence of comparative data for other high profile issues of public concern. Nevertheless, the sample can be categorised according to those characteristics which divide respondents into most and least influenced. Table 7.8 shows 'extreme types' for a number of key sub-groups based on respondent profiles and some of their attitudes. From these figures (each cross-tabulation summarised being significant) a mobilised section of the sample can be identified consisting broadly of those groups losing out most under the transitional tax changes. These categories judged the tax to be "very important" by up to twice the sample average (among council tenants for example). Precisely those sections of the public who were to have their tax costs raised (in terms of their housing tenure, locations, support for opposition parties and District) stated that they were most influenced in making their electoral calculations. In other words the policy appeared to succeed at least in terms of raising concern about how much people were asked to pay for local government services. How they interpreted their cause for concern - the connections they made between the role of councils and government and the local electoral process - was then the important point.

It is predictable that those affected in a negative way put greater emphasis on the cause of their loss than other people. It is still interesting though to note the very low scores on the tax importance question in the right-hand column of Table 7.8. Those who took the most positive view of the poll tax, often because of considerable financial gains, are represented here, but so too are non-partisans. This is significant because this group of unattached respondents might have been a more realistic group for Conservatives to target with the

message of lower tax policies, their judgment apparently not influenced by party loyalties. (It should of course be considered that non-partisans are not necessarily unpositioned or equidistant between all parties). Instead those without a political affiliation at the time of the survey were *the least influenced* by the poll tax in electoral terms. It is tempting to suggest that the categories in the table have been reversed entirely compared to the situation at the time of the last rates revaluation. At that time Eastwood residents, owner-occupiers and those judging their revised rate bills to be excessive would have formed the mobilised groups, for whom the rates would have been an important electoral influence. The redistribution of the local tax burden appears to have satisfied these 'dissatisfieds' and created a new set of protesters in their place. It may be that the poll tax was a stronger influence than some winners in the study were prepared to acknowledge. Abolition of rates was the means of 'getting something done' about the burden, so it is likely that some of these respondents identifying the poll tax as very important (and they were very much in the minority) meant that it had resolved their problem and may have influenced them to reward the party which they associated with the 'solution'. Others may have come to the same conclusion, but not recognised the poll tax as a specific influence among a number of factors because it reaffirmed an intention to vote Conservative. For tax losers and opponents of the Government, the tax was probably interpreted as another reason to support their party or express opposition to the Conservative Party. *Again, the ability of the tax to strengthen existing political alignments rather than break them down is relevant.* It also appears to contrast with the wider British situation.

Survey variable	Highest		Lowest	
Local Authority	Inverclyde	33%	Eastwood	12%
Party identification	Labour	41%	None	7%
Housing tenure	Public rented	44%	Owner occupied	16%
Poll tax judged against rates	"Less Fair"	34%	"Fairer"	8%
Poll tax level judged against services	"Excessive"	44%	"Reasonable"	12%
Preference for tax cut or maintenance	Lower tax (cut)	40%	Same tax (maintain)	11%

Table 7.8 Proportion of respondents in key sub-groups judging the poll tax as a very important influence on how they voted in the 1990 local elections. (For each category highest and lowest ratings are shown).

NOP recorded the poll tax as occupying first position among the most important issues which were influencing how respondents intended to vote in the next General Election. More revealing was a further survey (by ICM, The Guardian, 23 April 1990) among the key group of C2 or skilled manual employees and their families which is considered as the most important 'swing section' of the electorate. It concluded that the poll tax was the issue which scored most highly in terms of making a Conservative vote less likely at the next election. Moreover almost half of those still intending to vote Conservative at the time

of the survey also pointed to the tax as reducing the chance of future support for the Government. Significantly, C2s were as likely to face higher tax payments as groups D and E (NOP 1990), a potentially damaging blow to a government which owed much of its success since 1979 to such voters.

Aside from the issue of salience, a second question attempted to measure the scale of voting movements attributable to the tax. Respondents were asked simply if the poll tax had *changed* how they usually voted in local elections (and how they would vote in the next general election). Tables 7.9a and 7.9b show a small but potentially significant proportion moved from their usual voting position in both cases. This suggests that some sections of the sample which lost out were influenced enough to change their preference. For example, almost one-third of SNP supporters and non-partisans had switched to those positions from another party. There was no clear bias in terms of *where* most movement occurred although Eastwood had the least amount of change. The absolute and net changes between previous support and that in the survey are shown in Table 7.9b. Twenty of the forty nine respondents who stated that they had changed their preference nevertheless *retained an identification* with their 'usual party'. In other words, for a number of those changing how they voted because of the poll tax, links with their former party were kept (perhaps to be converted back into voting for it at a later date).

Question 2j "Has the poll tax changed the way you vote (or will vote) in local elections / the next General Election ?" (Proportions responding 'yes')

	Local elections	General Election
ALL	10%	13%
SNP supporters	24%	31%
Non-partisans	19%	32%
Worse off households	15%	21%
18 - 24 year olds	25%	26%
Council tenants	21%	24%

Table 7.9a Respondents changing voting preferences from their usual party on the basis of the poll tax : selected categories over-represented.

Party identification at time of survey

Previous party	LAB	CON	SNP	LIB DEM	NONE	DK	LOSS
Labour	(5)	1	3	1	3	1	- 9
Conservative	6	(11)	5	0	2	1	- 14
SNP	1	0	(1)	0	1	2	- 4
Liberal	1	0	2	(3)	0	0	- 3
GAIN	+8	+1	+10	+1	+6	(4)	30
NET FLOW	- 1	- 13	+ 6	- 3	+6	*	*

Table 7.9b The distribution of changed voting behaviour or intentions due to the poll tax.

This survey data provides no support for the expectation that the Conservative Party won over supporters of other parties through economic voting. One single Labour identifier switched to support the Conservatives in local elections in the entire sample. In contrast, the SNP, Labour and non-partisans each gained converts, although Labour losses left that party relatively unchanged in net terms. As suggested by the table, the SNP was the net gainer along with party supporters becoming non-partisans. These figures are partly in line with aggregate findings but exaggerate Conservative losses instead of Liberal Democrat losses. In particular the absence of net movements in Eastwood appears puzzling, at a time when large numbers of former Alliance voters had changed to support the Tories. This might be explained by a number of Conservative supporters voting Alliance as a protest in 1986 (when the effects of the rates dispute were still in evidence) and returning to their usual party by 1990. This may not have been considered as a significant change. More likely is that changes of this sort were not based on poll tax judgments (or at least not rationalised as such) : the question asked specifically about changes explained by the poll tax.

Two reasons why the Conservatives' taxing and spending policies (or those of their opponents) did not emerge as the clear and dominant influence anticipated are suggested. Firstly, despite the tax commonly being mentioned as a factor in voter decision-making, this may not have been translated into *priority issue* status. Given the timetable for introduction one year earlier in Scotland than elsewhere in Britain, the debate had developed and broadened by 1990 : the emphasis was not only on 'central government versus local government' arguments, about parcelling out blame, but on the level of non-payment and strategies to pursue defaulters for example. The SNP fought the elections emphasising how Labour-controlled councils would negotiate poll tax debt around the slogan "Vote Labour for warrant sales". The Conservative Party in Scotland sought to deflect attention from the poll tax itself by emphasising Labour difficulty over its proposed replacement (a 'roof tax' based on property capital valuations) including an



expensive advertising campaign using the symbol of vultures perched on top of a roof (Horsburgh, 1990). Thus even when the main issue remained 'local taxation', the emphases of the parties were different : it was not clear what this meant for whom.

One method of analysing how electoral discourses are communicated is through election material (such as the local party manifestos studied in Chapter Three). The *spatiality* of communicating the message and indeed the message itself is commonly overlooked in the geographical and political literature. The election addresses of candidates in local contests provide an insight into the spatial characteristics of the process : whether the public is interested or even aware of how elections are contested through the letterbox, this source represents the widest circulating statement of local political issues. The priority of Lothian Conservatives is discussed below, revealing how the economic theory model was expressed as the campaign priority. The central Conservative message remained the same throughout Lothian Region, using the common practice of distributing the same material everywhere and adjusted to accommodate more localised issues and candidate details. District election literature is more effective in demonstrating the spatially variable nature of party messages. Nevertheless, election addresses collected from Labour Party candidates in the four target authorities reveal some of the spatial differences in election priorities, even restricting the analysis to how the poll tax was portrayed. Lothian's Labour Group defended its record in delivering services which depended on poll tax revenues. In Edinburgh, some Labour candidates emphasised different elements of the poll tax issue. In one seat in the west of the city, normally considered safe for Labour, the address concentrated on non-payment which the main challenger (the SNP) was endorsing :

"Individuals have the right to make a personal protest by not paying but as a party we do not think that is the correct strategy";

and : "Labour will....oppose the unfair poll tax, but we will have to collect it to fulfil our responsibility for providing essential local services."

In a marginal Division lost by the Conservatives in 1986, the level of the poll tax was conceded to be too high, but this was because :

"...central government's contribution has been consistently cut back to a point where it doesn't even match inflation."

This appears to be an attempt to widen the argument beyond Labour versus Conservative differences towards local versus central government differences (and attempt to explain the question about high taxation in terms of central funding rather than local spending). In a safe Conservative seat on the other hand (a large loser under rates revaluation and winner under the poll tax), the task of the Labour candidate was not to emphasise non-payment but to focus on the principle of unfair taxation. Here an appeal against self-interest was made :

"...not everyone in the ward has lost financially from the implementation of the poll tax....many local people who have gained...nonetheless reject (it) for the undemocratic and divisive instrument that it is."

Elsewhere, in Inverclyde District, the Labour candidate in a working-class Division where the majority of households faced increased tax bills communicated his message in language which clearly reflected local opinion :

"The Regional Council is obliged by law to gather the poll tax....It is clear that the system can't cope...but let's be clear : Labour ARE NOT and SHOULD NOT be over concerned to make an evil system work smoothly....your Labour candidates make a clear distinction between those who can pay but won't and those who cannot pay. We're in the business to help the second group." (Original emphasis).

These addresses and literature used by other parties presented a strong counter to the Conservative appeal to economic voting. The conclusion is simple but significant : the incentives of the rational choice perspective were communicated in the electoral 'market place' (see below) but they were not the only message being articulated. Surprisingly then, the economic voting theory tended to under-emphasise the role of *competition* (that between political parties). Evidence from the 1990 campaign suggests that the task of encouraging economic voting was frustrated because only one group in the contest supported the poll tax. If the Conservatives had been able to build support among other parties against Labour's taxing and spending record, the results might have been different. However the main message on the poll tax was similar from three parties : it was not the replacement to the rates that the public wanted or local government needed. The blame for that lay not with councils but the Conservative government.

Further, other issues were occasionally of greater importance than the poll tax in the regional campaigns. Evidence that specifically local issues dominated is provided from the Eastwood contests, where large Liberal to Conservative swings since 1986 (Table 7.7) can be attributed only in part to satisfaction with significant tax reductions following the abolition of rates. Local Conservatives set the agenda by concentrating less on the poll tax than anticipated (its success in Eastwood leading to its status almost as a non-issue according to Table 7.8). Instead they galvanised support around a vigorous campaign to retain Eastwood as a separate local authority, resisting its supposed absorption by neighbouring Glasgow. Similarly, national considerations such as the standing of the main parties at the time can influence voter opinions (Rallings and Thrasher 1990). The most powerful indicator of local voting is how electors usually vote (Miller 1988) : there is at any election only limited scope for net changes.

Secondly, more fundamental objections to the thinking implicit in the 'rational voter' hypothesis were raised by some participants in the group discussions. The model which views local councils as the providers of services in a new market-dominated environment and service users as consumers with a more visible financial stake in the behaviour of

local government points to the language of 'costs' (taxation), 'benefits' (services), 'supply' (service 'packages') and 'demand' (the electorate's votes or market signals). The strategy of Lothian Conservatives in offering a £100 poll tax discount is a clear expression of such thinking since it anticipated shifting costs downwards and demand towards a Conservative-delivered set of services. Despite a small number of large pro-Tory swings in high-rated/tax-gaining Divisions in Edinburgh City (Figure 7.5b), those heaviest losing areas moved further against the city's leading opposition party. A number of groups were invited to comment on examples of campaign literature which concentrated on the proposed poll tax reduction (Figure 7.6).

From the Inverclyde Group firstly, participants discussing the Edinburgh case were largely sceptical about the message as well as the medium :

- Tom : My initial reaction to looking at something like that is that we are going to get £340 worth of services. Now, to get from £438 to £340, they are going to cut services - you don't save money out of thin air ! The other thing is, the Scottish voter is so apathetic that I would doubt very much if the bulk of people in Edinburgh, when that went through their letter box, even read it. We are totally apathetic in this country.
- John : Whether it is a Tory, Labour or Liberal council, surely if they make.... they are not going to say £510 when it should be £310. Surely they are not.
- Tom : The point being made about the bills not being high enough in Inverclyde or a £100 cut not being enough for that message to work. I still don't think that political statement would sway people... I can only answer personally but I wouldn't believe it because it is a statement made by a politician at the time of an election. If anyone believes what politicians say...
- Fiona : They deserve what they get !

# £438 UNDER LABOUR

# £340 WITH THE TORIES

## TRANSPORT

Ask yourself why Lothian Labour wants to waste £400 million of your money on their "proposed" metro system.  
Tories go for a balanced plan with improved public transport, adequate off-street parking and better roads.  
Labour closes your streets — Tories broaden your options.

THINK AGAIN. WE'RE RIGHT FOR LOTHIAN.

## PLANNING

Ask yourself why Labour have no overall strategy for planning and Central Edinburgh suffers constant and ever growing pressure from developers.  
The Tories will continue to oppose city centre development which does not consider increased traffic and parking problems.

THINK AGAIN. WE'RE RIGHT FOR LOTHIAN.

## YOUR CITY

Ask yourself why Labour are wasting your money on their "Nuclear Free Zones" instead of maintaining street lighting and keeping our city safer.  
Ask yourself why Labour support the Craigmillar Festival Society instead of promoting our own Capital City.  
Tories would concentrate on local environmental issues instead of getting involved in international posturing.

THINK AGAIN. WE'RE RIGHT FOR LOTHIAN.

## COMMUNITY CHARGE

Ask yourself "How much of my money will the different parties require to provide the same services?"  
Labour's charge is £438, the Tories could run better services in the city on a charge of just £340.  
These are the facts that Labour will not discuss. Labour hates the tax because it exposes the real cost of their policies.

THINK AGAIN. WE'RE RIGHT FOR LOTHIAN.

## EDUCATION

Ask yourself why the Liberal Democrats and Labour oppose school boards and parental choice.

Remember the Tories value your opinion and want you to run your schools according to your wishes.

THINK AGAIN. WE'RE RIGHT FOR LOTHIAN.

## YOUR CHOICE

Ask yourself the basic difference between Labour and the Conservatives.

Labour believes it knows what to do with your money, Conservatives believe that you know better.

THINK AGAIN. WE'RE RIGHT FOR LOTHIAN.



SCOTTISH CONSERVATIVES  
THINK AGAIN. WE'RE RIGHT FOR LOTHIAN

Figure 7.6 Lothian Conservatives campaign leaflet (Regional Elections 1990).

This extract from the Inverclyde Group begins to reveal why the economic voting model is not as straightforward as the rational choice models predict. John for example (a loser under the poll tax and one of its critics) was not convinced that his local authorities were deliberately inflating the tax level. The mood in this group was to doubt that a tax cut would be costless in terms of service effects. Despite a number of participants having an interest in paying less, *trade-off judgments* are apparently made which compare the value of services received against the value of a tax reduction. In other words the calculation is not simply about costs. This is what economic maximising theories largely fail to accommodate. The tax-cutting message failed to impress Tom who had described himself as unattached to any party and had gained significantly from living in a house which was highly taxed under domestic rates. The threat of future poll tax inflation reducing the gains he experienced in 1989-90 - the implication in the Conservative literature of not supporting its tax cut policy - did not push this participant towards voting 'economically'. From the evidence of the Inverclyde Group, the economic voting strategy was directed at a sceptical audience.

The first Edinburgh group discussion provided a contrast to this setting. In this case, participants were mainly winners even if they had mixed feelings about how the tax was being implemented and were mainly opponents of the Labour District Council. The use of Lothian Region election literature was repeated. The level of poll tax and its likely growth were familiar themes for this Group. The following extract indicates the more partisan nature of the discussion as participants used the opportunity to talk about other types of people from themselves.

- R:           The Conservative Party hoped they would be able to win people over to have a £100 cut in their poll tax...perhaps people who normally don't vote Conservative, but who would just on this issue. Is there a threshold above which people who support Labour for example are not willing to pay ?
- Tim :       No. Because they're not paying it anyway! If they support the Labour Party presumably they're anti-poll tax anyway.
- Bruce :     But the point we're trying to make is this...can they swing support to them, only on this economic issue ? The thing is the Conservatives are not spelling it out, how they're going to save the money. If they're going to save on the expense of a Pensioners' Travel Ticket, they won't swing it that way. If they said they're going to streamline everything, right down from education - not cut, streamline it - and get rid of all this dead wood that's going about... but I don't think they'd swing it on that issue at all.

(Edinburgh Group I)

Tim doubts that the system that the Government had in mind - of financial responsibility leading to a review of voting behaviour - would work because in many cases this financial cost was being avoided. Bruce on the other hand hints that the aim might fail for a different reason. Connecting to some of the ideas raised in Inverclyde, he points to the

question of services, acknowledging that people will ask themselves the question that Tom (Inverclyde Group) raised about the costs of tax cuts. As was discussed at length later in this group, Bruce sees the possibility of greater risk than advantage in the Conservative discount : if this were to be delivered at the expense of reducing or removing Lothian's Travel Pass concessions for pensioners, the public might be more in the mood to punish than reward central government. The discussion continued :

- Alice : To answer your question, I think yes that the majority of *responsible* people who do not at the moment vote Tory might well be swung to vote Tory.
- Betty : By looking at that ? (indicating the election leaflet)
- Alice : Yes... if they feel that the Tories can reduce the poll tax they will try for it.
- Dimitrio : So why didn't they do it at the last local government election then ?
- Alice : Because I don't think they were sufficiently sick of what the Labour council were doing.
- Bruce : Its got horrific since then.
- Dimitrio : I would suggest that it was horrific then and now its just become bloody catastrophic... Exactly the kind of argument that a lot of staunch Labour voters will take... is *not* because it makes economic sense to do something, or its *logical*...
- Carol : They just couldn't bring themselves to do it.
- Dimitrio : ....yes, its just personal and its inbred. They are Labour and will stay Labour and if it means paying an extra 32% in the forthcoming year in poll tax, it means doing just that, which is absolutely ludicrous.

(Extract from Edinburgh Group I. Emphasis added)

In this extract there is doubt about the ability of election messages to be communicated to the public effectively. Only Alice is positive about the leaflet, probably more out of hope than expectation, and is questioned by a sceptical member of the group. Dimitrio is clearly frustrated by the apparent failure of the Conservatives to gain control of the Region's budget. He also doubts the economic voting theory, not because it does not make sense to him ("logical" is how he described it) but because the public it is addressing will not respond to it as anticipated. An extract from the Stirling Group on the same theme is helpful in elaborating :

- R: Did people switch over to the Conservatives, even if only locally, on the basis of this message ?
- Jim : I don't think it would work in a sense, because it is too politicised... it is a well-known saying that in certain areas of Stirling if you put up a monkey with a red rosette, people would vote for him. And they would ! I don't think that kind of thing will work in Scotland. Especially in red-hot Labour areas.
- Margaret : It might have worked in *the more thinking* parts of Edinburgh. But in parts. But it hasn't been going long enough.

(Extract from Stirling Group. Emphasis added)

The verdict of these participants is similar to that in the first Edinburgh Group. The Conservative theory may be one they see merit in, but the expectation was that many other people would not share that view. This willingness to interpret the judgments and behaviour of 'other people' is an important issue to be considered in the following chapter addressing non-payment of the poll tax. 'Otherness' is emphasised by reference to the characteristics which the participants align themselves with, distanced from those with alternative characteristics. Thus, "logical", "responsible" and "thinking" are terms to be identified with. These fit comfortably with the traditions of Conservative policy in the 1980s, where the attempt was to establish *a new common sense* set of ideas portraying the values of the Right as taken-for-granted or obvious / natural rather than to be contested. The group discussants do point to an *apparent* contradiction, in terms of people who were poll tax losers, whose economic self-interest might have been in securing tax cuts, but who did *not* vote for the party pledged to do that. Yet as the Inverclyde discussion illustrated, self-interest may focus alternatively on the service benefits received. Voting for parties not proposing to deliver tax cuts is not necessarily altruistic or rooted in principle if the services used are valued more highly. Self-interest can be defined in ways other than strictly economic gain.

In the absence of a single-issue referendum, the debate could not have lead all voters to focus on the same issue and there were few compelling reasons for the poll tax 'concerned' to reach the same conclusions. In politics, the messenger is often more important than the message. For that reason, the local accountability model of the Government was received (and reacted to) as the *Conservative* model. The partisan electoral context is far removed from the supposed neutrality of the market place which public choice theory attempts to foster. Electors are not encouraged to 'buy' products in themselves but party policies as 'goods' with different values and prices as well as different labels.

In conclusion to this section, aggregate, survey and interview evidence suggest that the dramatic financial effects of the poll tax were not matched with similarly dramatic behavioural changes in terms of either increased turnout or consistent movement towards lower-tax candidates. Nor were there the strong swings towards higher-tax policies as part of the reaction in much of England. These were not anticipated in the terms of rational choice theory however. As the following discussion aims to demonstrate, the lack of movement against high-taxing councils did not mean that the public was *unconcerned* about how high bills became. The reaction was not a simple one, even if the *net* outcome was one of little change.

#### 7.4.1 : Explaining the context shaping the response.

The analysis of turnout and voting at the aggregate level provides important information on which areas were mobilised least and most, and how participation rates affected outcomes. It also helped identify the effect of changing local tax burdens. Survey data

allowed the study to progress by providing individual-level evidence to confirm and in some cases contradict earlier findings. Yet, it remains important to raise other questions. These results imply trends that in the absence of more detailed explanatory data are at best tentative. Additional postal questionnaire evidence provides the opportunity to move beyond 'surface' results and considered *what influenced them*. Individual-level relationships can clarify how much of the speculation is accurate and what qualifications were attached by voters as their attitudes paralleled or appeared to be at odds with their behaviour.

In this section a number of key questions are considered : what was the context in which the assumed poll tax election of 1990 was contested ? How did respondents explain what they considered to be high poll tax bills ? Who were the potential tax-cutters ? Each question advances the analysis from the preceding section. Specifically they lead to an assessment of the theory informing the local accountability argument.

Although the motives of the Government were more detailed in reality, the basic strategy of the tax was to focus the minds of the electorate on council taxing and spending decisions. The expectation was that the impasse between central and local government would begin to be resolved decisively in the centre's favour. This policy carried risks however, in that 'pure' accountability would allow high taxes to be set without Government intervention, until the electorate voted against tax burdens they were unhappy with : "...it might not (have been) too harmful if there were some high poll taxes as long as they could be seen to be the result of profligacy by Labour-controlled councils" (Gibson 1990, p.237). Such a regulatory view of the electorate sits uneasily with the extensive capping powers included in the poll tax legislation. They suggested that the Government also had doubts about the electoral process being able to discipline council budgetary behaviour, a point addressed later in this section. Nevertheless, the average tax burden did rise significantly in many of the urban Divisions considered here while none of the Scottish Districts or Regions had been capped by 1990. It was crucial for the Government to begin to change attitudes and pass the blame to their local government opponents before they could begin changing voting behaviour.

Responses from the questionnaire suggest that there was little variation between places or between groups of partisans in terms of which issues were considered more influential in the Regional elections. Around half of the sample identified local and national issues as being equally important to them (without being asked to specify which). Otherwise, local issues were chosen by twice as many respondents as national considerations. In line with their party's traditional emphasis, Liberal supporters were most likely to agree that local issues influenced them above others. Local issues, however these are defined, influenced a large majority of participants although it is difficult to locate the poll tax as *either* a local or a national government issue.

Secondly, the levels of satisfaction with three tiers of government partly describe the



context in which the range of political issues (not restricted to the poll tax) were evaluated. The survey question introducing the idea of relative satisfaction levels asked how satisfied respondents were with "the way things are run at the moment by the District Council, the Regional Council and the Government." At the aggregate level, satisfaction ratings declined as the tier of government became less local. Thus, District Councils received the highest satisfaction score for the sample as a whole (60%), ahead of Regional Councils (51%) and central government (rather lower at 38%). Again though, these figures need to be considered relative to more meaningful variables. Significance tests conducted for these satisfaction ratings across the four District areas sampled, and then with party identification, reveal opinions towards central government to be most strongly divided. Conservatives and Eastwood respondents were alone in providing satisfied majorities. These are the main sources of support for the Government's project in this study.

The response to District Councils was extremely uneven : dissatisfaction was particularly low in Eastwood but much higher in Edinburgh (Table 7.10a). In contrast, the Regions did not excite as much variation. Surprisingly, the only example of different parties controlling different tiers of local government in the same place (Conservative Eastwood District in Labour Strathclyde Region) provided the highest satisfaction rating : almost 60% of the sample in Eastwood were satisfied with their Regional Council. This finding is of note because Strathclyde appears to be more popular here than in 'sympathetic' Inverclyde as well as being more popular than central government. The table shows that Edinburgh and Stirling respondents diverge from the aggregate pattern by rating their Regional authorities (Lothian and Central) slightly ahead of their Districts. Responses can be considered relative to both place and partisanship jointly. Table 7.10b compares the satisfaction levels of those who are considered as politically sympathetic to the local authorities and those unsympathetic on the basis of whether they supported the controlling party. Thus, in every case except for opinions on Eastwood District Council, Labour supporters were the 'sympathetic'. From these figures, Eastwood and Inverclyde again emerge as the least conflictual political environments at both tiers of local government. Differences in satisfaction between those who favoured the controlling party and all others taken together were smallest in Strathclyde Region as viewed from Inverclyde and Eastwood. The District Councils here were also able to secure higher than average ratings among non-supporters. These findings stand in sharp contrast with those from Edinburgh and Stirling, the more conflictual settings for local politics. Although the city (District) and Regional authorities for Edinburgh had high satisfaction ratings among Labour partisans, the combined scores among non-supporters were three times lower. The pattern, if not the extent of the difference, was repeated in Stirling. The implication is that local government in these two areas generated wider divisions between supporters and opponents, in line with the evidence of political elites considered in Chapter Three. Opinions were polarised much more strongly, suggesting that the political effects of the high profile and controversial policies surrounding the Districts in the mid-1980s continued to be significant years later (despite local Conservative politicians conceding that Labour politics in Stirling for example had changed during this period, Chapter Three). One important

difference emerges between the two areas of conflict : whereas the Stirling ratings are suppressed mainly by negative Conservative evaluations, low scores in Edinburgh are a

	Eastwood (Strathclyde)	Edinburgh (Lothian)	Inverclyde (Strathclyde)	Stirling (Central)	ALL
(1) District Councils					
% Satisfied	89	43	61	48	60
% Dissatisfied	11	57	39	52	40
(2) Regional Councils					
% Satisfied	58	46	53	51	52
% Dissatisfied	42	54	47	49	48
(3) Central Government					
% Satisfied	53	29	26	45	38
% Dissatisfied	47	71	74	55	62

Table 7.10a Satisfaction with local authorities and central government

	Eastwood (Strathclyde)	Edinburgh (Lothian)	Inverclyde (Strathclyde)	Stirling (Central)
(1) District Councils				
% Satisfaction rating by 'sympathetic' 1	98	70	69	62
% Satisfaction rating by 'unsympathetic' 2	79	26	58	42
(2) Regional Councils				
% Satisfaction rating by 'sympathetic'	(65)	74	56	68
% Satisfaction rating by 'unsympathetic'	58	28	51	45

Table 7.10b Satisfaction with local authorities among the politically 'sympathetic' and the 'unsympathetic'. Note: 1- Conservatives in Eastwood for example. 2- Combined non-Labour respondents in Edinburgh for example.

reflection of supporters of the SNP and the Liberals (as well as non-partisans) being more like local Conservatives in delivering critical judgments.

The conclusion from these responses is that central government was significantly less popular than local government. The strategy for the Government in light of this should then have been to emphasise issues which councils were perceived to have responsibility for and focus attention away from weaker territory (i.e. an emphasis on national issues). In the marginal areas of Edinburgh and Stirling, there appeared to be scope to exploit dissatisfaction with local government.

#### 7.4.2 Who took the blame ?

With these general characteristics established, the reaction to the poll tax as an economic issue is considered. Previous research has pointed to the unpopularity of central government relative to local government and how in the 1985 revaluation protest this contributed to the centre being blamed more for the size of rate increases than were councils (Midwinter and Mair 1987). Similarly, surveys conducted leading up to and following the introduction of the poll tax showed local authorities being implicated in fewer minds than was the Government (although separate data for Scotland is not available, national polling evidence suggested that the Government was blamed increasingly once the households had been billed in 1990). It would be tempting to conclude on the basis of this that the Conservatives had lost the propaganda battle over the new tax early on : opinions did appear relatively fixed (in opposition) even before it was implemented. Moreover, the analysis earlier in this chapter failed to find evidence to suggest that high-taxing councils such as Edinburgh paid a high electoral price (a finding shared with Rallings and Thrasher 1991 for England) or that Divisions facing the largest tax increases supported Conservative policy on the tax, even if reluctantly. However, the nature of the response is more detailed than a straightforward 'central versus local' line of enquiry can accommodate.

The questionnaire survey drawn upon here included a question about the factors considered to be inflating poll tax bills : council overspending, cuts in central government grant income and non-payment / non-collection of the poll tax. Respondents were asked to comment on how important (if at all) each factor was in raising the tax level *in their area*. This provides a more accurate picture than the more common 'tradeoff' type of question offers. What is striking about the aggregate figures is the lack of any one factor emerging as clearly more important than another. Each was judged as very important by at least 40% of respondents. Non-payment attracted the largest proportion considering it to have played a very important role in tax increases, surprising given that the costs of non-collection at the time of the fieldwork had yet to be added to tax figures for the next financial year. Nevertheless, the media coverage on the developing delay in collecting tax revenues compared with the rates clearly caused concern from an early date.

In terms of local versus central government influences (assuming that non-payment is only indirectly related to government activity, itself a contentious point), cuts in grant payments were given a higher priority than council overspending. This points to the Government again failing to clearly implicate councils without also implicating itself, but the verdict is hardly unambiguous. These figures (Tables 7.11 and 7.12) justify the terms of the question in moving from an either / or format. The inter-relationships below this level are worth investigating.

Table 7.11 highlights the distribution of attitudes on the importance of council overspending. The two key positioning variables of place (local authority location) and partisanship significantly divided attitudes, the 'extreme types' being Eastwood respondents and Labour and Liberal Democrat supporters - attaching least importance to this factor - in contrast to Stirling respondents and Conservatives who viewed overspending as highly significant. This separation of 'Eastwood' from 'Conservative' as categories is unusual but not surprising. It reflects the low poll tax level of Eastwood District and the only example of Conservatives locating in a sympathetic authority. On the other hand, Conservatives in Stirling were precisely among those the Government had in mind when it pledged to assist supporters 'trapped' in high-rated authorities. The division of opinion in Eastwood probably follows the different interpretations of the question. If overspending was thought unimportant, the District's low tax element was being referred to. For others, Strathclyde's much larger Regional element was being identified as overspending.

A predictable split of opinion is evident in terms of relationships with the tiers of government. To a considerable extent reinforcing partisan divisions, those dissatisfied with their councils placed particular emphasis on overspending. Among those dissatisfied with central government, the level of importance attached to this factor was considerably lower. It is when the variables of place and party support are combined that the distribution of the sample becomes clearer. From the Government's perspective, the degree of concern over high council spending represented a potential to be exploited. *It was in this attitude territory that gains were most likely to be made*, particularly in Edinburgh and Stirling where more than half the respondents thought overspending to be very important. A detailed reading of the figures confirms the problem for the Conservatives. Among these electors who appeared more mobilised to blame their council for a high poll tax, the Conservatives secured just over half of respondents' support. In Inverclyde, the weakest area of four for the party, just one in three 'expected' sympathisers were actual Conservative supporters. It is not so much that a public did not exist for the arguments used to justify the poll tax, but that the Conservatives failed to convert potential supporters into actually voting for them. Those concerned about high spending by councils may either have been equally or more concerned about grant cuts or simply did not consider the Conservative alternative as a solution.

	Not important	Fairly important	Very important
ALL	17	41	42
(1) Local authority			
Eastwood	31	39	29
Edinburgh	10	40	50
Inverclyde	16	50	34
Stirling	8	32	58
$X^2 = 46.5, 0.00^{**}$			
(2) Party identification			
Labour	25	47	27
Conservative	12	28	59
SNP	10	50	40
Liberal Democrat	21	50	24
None	15	46	39
$X^2 = 51.9, 0.00^{**}$			
(3) Satisfaction with District Council			
Satisfied	24	44	32
Dissatisfied	5	36	59
$X^2 = 44.0, 0.00^{**}$			
(4) Satisfaction with Central Government			
Satisfied	11	32	57
Dissatisfied	19	46	35
$X^2 = 20.5, 0.00^{**}$			

Table 7.11 The importance attached to COUNCIL OVERSPENDING as a source of poll tax growth

Almost half the sample considered reductions in the real level of grant income to councils to be a very important factor in raising bills. The poll tax was accompanied by a restructuring of the grants system, with a new Revenue Support Grant being based more firmly on a per capita element replacing the former resources equalisation element. Allied with the introduction of a national non-domestic rate (becoming in effect an assigned revenue in place of a locally-raised tax) local authorities' dependence on non-local income

increased. The significant development was in the increased sensitivity of councils to changes in grant revenues and the exaggerated *gearing effects* upon local tax levels. The net effect was a redistribution of grant resources away from areas of population loss and commercial centres towards suburban authorities with smaller non-domestic bases and growing populations. The pattern of the local tax burden was mirrored in grant changes : they were highly uneven in spatial terms.

	Not important	Fairly important	Very important
ALL	14	37	48
(1) Local authority			
Eastwood	21	40	38
Edinburgh	14	39	46
Inverclyde	3	29	68
Stirling	16	38	44
$X^2 = 29.8, 0.00^{**}$			
(2) Party identification			
Labour	1	18	81
Conservative	29	50	20
SNP	11	32	57
Liberal Democrat	11	39	48
None	9	48	43
$X^2 = 118.7, 0.00^{**}$			
(3) Satisfaction with District Council			
Satisfied	12	35	53
Dissatisfied	17	39	43
$X^2 = 5.9, 0.11$			
(4) Satisfaction with Central Government			
Satisfied	27	52	20
Dissatisfied	6	27	66
$X^2 = 96.3, 0.00^{**}$			

Table 7.12 The importance attached to CUTS IN CENTRAL GOVERNMENT GRANTS as a factor in poll tax growth.

Statistical testing of relationships with the perceived influence of grant cuts are given in Table 7.12. Opinions were less strongly differentiated between Districts than for council overspending (a higher proportion of respondents identifying this factor as very important. The change in emphasis in the Inverclyde sample is striking). In terms of *partisan* location though, opinions were more strongly divided. The 'distance' between extreme types (81% of Labour supporters agreeing that grant cuts were very important compared to just 20% of Conservatives) is greater than on the overspending question and greater than the inter-authority difference (between 68% in Inverclyde and 38% in Eastwood). Only one in five of the Eastwood sample thought this factor *unimportant* locally, presumably reflecting some recognition that the Strathclyde regional element was inflated partly for that reason. (Eastwood District's grant settlement was extremely favourable in the first years of the poll tax system compared to other Districts in Strathclyde and its experience under domestic rates). Again the degree of satisfaction with local and national governments are strong influences here, dissatisfaction with central government encouraging support for the idea that grant cuts explain much of the fiscal pressure. Significantly, those dissatisfied with their councils nevertheless were more likely to consider grant cuts important than unimportant (the largest group considering central cuts to have been very important). *In other words, the charge that central cuts in local finance carried high costs to the poll tax payer was accepted more widely than the charge about council budgetary decisions.*

Considering the breakdown of partisan attitudes within the local authorities, Labour identifiers in each case were most convinced and Conservatives least so about the influence of grant reductions. However, Inverclyde stands out as an area where all partisan groups - including supporters of the Conservative government - considered the grants question particularly important. Although the numbers are not large, there is evidence again of a dominant *local* view of politics within the District which overcomes political differences on some issues. Frequently, these differences are resolved by those who do not share the oppositional politics of Inverclyde sharing oppositional attitudes. In terms of local - central government relations, these findings seem to confirm the point made in Chapter Three that the most important issue in Inverclyde's politics is Inverclyde itself : public opinion appears to be aligned with the local council against the intervention (interference) of central government. Labour supporters can oppose central government activity in local affairs on political grounds, Liberal Democrats can oppose it by referring to their belief in local democracy and decentralisation and SNP supporters might side with a council they do not support politically because it represents a Scottish interest against an English interest with no local or national (Scottish) mandate. What is of interest is that local Conservatives might be willing to support their council on these issues : as Miller (1988) suggested, Scottish Conservatives show signs of adopting different attitudes on matters of government and constitutional arrangements from their English counterparts. Ideological differences may be small, but on some issues geographical distance is significant : support for Scotland to receive the same deal as England was articulated in the rates dispute. Support for Inverclyde District to receive fairness from central government

(commonly expressed in local newspaper editorials) appears as a principle able to draw support more widely than on the tax evaluations in themselves.

The attitude territory existing on the basis of this question is divided along partisan lines. Although the Conservatives were supported by three out of every four who thought grant cuts unimportant, this was very much a minority position. Among the largest section of the sample (that half which viewed grant reductions as very important), Conservative support stood at 16% compared with Labour's 50%. These figures suggest that neither of the largest parties won much support beyond what were their core issue territories. Instead, the key point to note is that supporters of other parties and of no party, arguably more likely to switch to the Conservatives on the issue of lower taxation, were also more likely to emphasise grant cuts rather than overspending.

The third question concerned the effects of non-payment, already identified as that attracting most concern. Responses to this factor revealed less variation than on the other two. As indicated in Table 7.13, the profile of opinions between Districts is fairly flat : the degree of differentiation is insignificant. Partisanship does divide respondents more clearly though, SNP supporters being least likely to judge non-payment as very important and Conservatives most likely to. At the time of the survey the SNP endorsed the non-payment campaign and claimed success in part for the rising level of unpaid tax bills. It remains to be debated whether SNP supporters were convinced that their party should endorse non-payment : if non-payment was successful in the terms set by the SNP then it ought to have had an impact on council budgets (even if this was a necessary evil in order to have the poll tax abolished). Those satisfied with central government were particularly likely to prioritise non-payment as a reason for poll tax growth. At a more detailed level, it emerges that Edinburgh Conservatives were strongest in putting emphasis on this factor in contrast to opponents of the Government in Eastwood, where low levels of non-payment and the absence of political motives to focus concern on this issue combined to result in the lowest importance scores.



	Not important	Fairly important	Very important
ALL	15	32	52
(1) Local authority			
Eastwood	20	26	54
Edinburgh	11	37	52
Inverclyde	14	36	51
Stirling	14	32	52
$\chi^2 = 10.3, 0.32$			
(2) Party identification			
Labour	18	39	42
Conservative	13	19	67
SNP	19	43	38
Liberal Democrat	14	36	48
None	7	54	39
$\chi^2 = 39.8, 0.00^{**}$			
(3) Satisfaction with District Council			
Satisfied	15	34	51
Dissatisfied	14	30	56
$\chi^2 = 3.1, 0.37$			
(4) Satisfaction with Central Government			
Satisfied	11	21	68
Dissatisfied	16	40	43
$\chi^2 = 27.6, 0.00^{**}$			

Table 7.13 The importance attached to NON-PAYMENT as a factor in poll tax growth.

Other results from the survey hint at some advantage for the Conservatives in making non-payment the priority in their poll tax strategy. Among the majority particularly concerned about the costs of avoidance, Conservatives were disproportionately represented. As the debate about the tax moved to focus attention on how much people were being asked to pay rather than on whether the tax was acceptable or not - and implicit tolerance of the principle of non-payment faded - there should have been scope for the Government to articulate public concern, particularly if they managed to implicate councils as being 'soft' on non-payers. As will be discussed in the following chapter, concern over non-payment did grow over time but the distribution of blame appeared to be directed towards non-payers themselves.

To conclude this section, evaluations of the factors most to blame in raising local taxes were ranked for the local authority and groups of party supporters. As Table 7.14 summarises, the overall order of priorities was uneven. Emphasis on non-payment as the main factor among the three was the position of Conservative supporters and respondents from Edinburgh and Eastwood. Another significant influence was the actual impact of the tax upon households. Winners had lower levels of concern about tax inflation in general, whereas losers were more likely to judge all the factors as important. However among this large group of the public seeking to apportion blame for their increased tax costs, grant reductions were emphasised as a more important cause of their discontent. The lack of any consistent swing to the Conservatives witnessed in the first half of this chapter should not be taken to imply that this rising tax burden on many households was not a cause for concern. The evidence presented this far suggests instead that the Government consistently failed to divert blame to their opponents in local authorities. Conservatives were alone among partisans in putting overspending ahead of grant cuts. The next part of the discussion remains concerned with the economic terms of the tax as set by the Government.

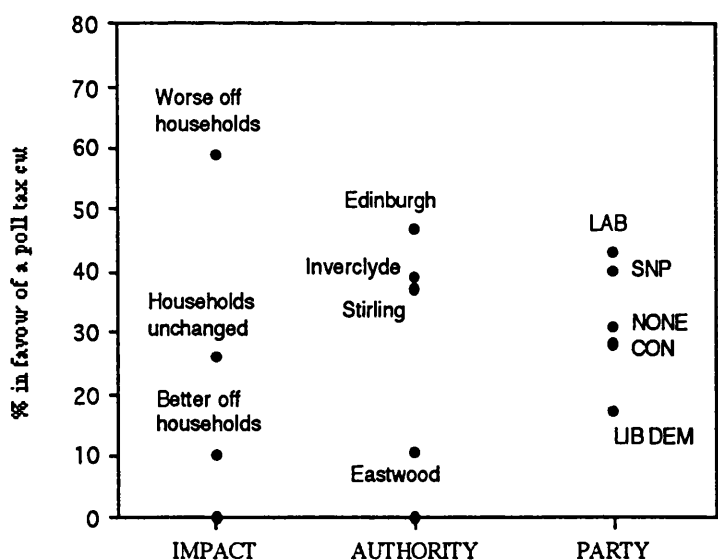
	Council overspending	Cuts in Government grants	Poll tax non-payment
ALL	3rd	2nd	1st
Eastwood	3rd	2nd	1st
Edinburgh	2nd	3rd	1st
Inverclyde	3rd	1st	2nd
Stirling	1st	3rd	2nd
Labour	3rd	1st	2nd
Conservative	2nd	3rd	1st
SNP	2nd	1st	3rd
Liberal Democrat	3rd	1st	2nd
None	3rd	1st	2nd

Table 7.14 Different orders of blame attachment : local and partisan judgments on the causes of poll tax growth.

## 7.5 Taxes and services, cuts and tradeoffs

Taking into account the scale of the tax redistribution and the degree of concern about the poll tax, the widespread dissatisfaction is unsurprising, whether this is a verdict on the system and how it was implemented or on the size of bills. What is now considered is the *depth* of concern. The accountability model sought by the Government failed to emerge in 1990 in the narrow terms of economic voting. Questionnaire evidence however points to a wider constituency of support for lower taxes than might be expected. The distribution of the poll tax burden was vitally important in this respect : the tax was unusual in its incidence and in the coalition supporting local tax cuts.

The question considered here posed the situation of a local referendum to judge the budgetary decisions of councils (as was suggested in government circles previously, Lansley et. al. 1989). Respondents were asked whether they would opt for the level of poll tax they were paying at the time of the survey and the maintenance of service levels or a poll tax cut, even if that meant services would have to be cut as well. Opinion split by two to one in favour of maintaining the tax level. Unlike opinion evidence on other tax-cutting proposals, support in this study was stronger among lower income households and Labour and SNP sympathisers (Figure 7.7). Support for tax cuts increased from just 10% in low-taxed Eastwood to almost half in Edinburgh (where the high poll tax charge resulted in some of the heaviest financial losses in lower-rated Divisions experienced in Scotland) : this spatial difference in opinion is highly significant. In terms of the financial burden of the poll tax, support for a reduction was least among households having already made gains. Clearly the transition from domestic rates in 1989 delivered an immediate tax cut for these households, reversing many of the increases incurred through the 1985 'revaluation effect' (Midwinter and Monaghan, 1991). Even among winners in Edinburgh, where the level of tax increase began to reduce capitalisation gains, support for cutting reached just 20%. This finding may have been particularly time-specific : tax-cutters were probably more common among the original winners one year later. On the other hand, a clear majority of respondents who themselves (and whose households) were worse off opted for a lower poll tax.



$X^2$  results                      95.8 (0.00\*\*)      40.6 (0.00\*\*)      13.4 (0.01\*\*)

Figure 7.7 Distribution of support for a poll tax cut related to key survey categories (and chi-squared results)

Beyond these figures, the strongest influence on attitudes in each local sample was predictably how people fared during the tax changes : gainers opted decisively to maintain tax levels while losers (above all Edinburgh's losers) supported lower taxation. Partisanship also divided responses to this question, but its effect varied spatially. Thus, the overall trend for Conservatives to choose to maintain taxes did not apply in Edinburgh where half were tax-cutters. In this respect, the Edinburgh sample was not divided along party lines : there was a higher than average level of tax-cutting preferences for each group of partisans. In contrast, Inverclyde was most strongly differentiated by party identification where it was Labour supporters who were distinctive in their strong support for a poll tax reduction.

The question on tax cuts was partly 'priced' in that the effects of cutting tax revenues were mentioned. However, the question was still over-generalised since it could not specify

which services might be reduced. Respondents could not then make a *personal* evaluation of the costs of service cuts to themselves. Nevertheless the distribution of the tax burden resulted in an unusual opinion profile relative to that expected in much of the tax literature. The Government was correct to anticipate that the marginal burden of poll tax increases to fund spending - and the economic value of tax reducing policies - would be greatest among lower income groups. There is evidence from these results of concern over the level of local taxation among a significant minority of those usually opposed to the Conservative Party. The extent of potential support for tax restraint - in the abstract at least - should again have provided space for the local accountability arguments to gain ground.

The analysis can be further clarified with reference to a related question, seeking evaluations of not only the tax costs but also more specifically the service benefits of local government. A traditional welfarist theory of public service consumption would expect the benefits relative to the costs to be greater among lower income groups and less for higher income groups, since their consumption outputs are assumed to exceed their inputs (in taxation). The reduction of the 60% higher income tax band in Britain in 1988 might be seen as an attempt to bring tax costs closer in line with public service benefits, since the expansion of private consumption in health, education and pensions for example reduces the value of publicly-delivered goods at higher incomes. In addition it also served the longer term purpose of tax redistribution with the aim of increasing incentives for higher-earning groups. In that instance, the profile of public opinion was skewed towards supporting more spending on public services rather than on tax cuts, with support for the Government's policy concentrated among those who gained most (in higher income brackets), although all such survey evidence must be treated with caution: the problem of 'unpriced' questions (Lewis, 1982) has been referred to. But do questions offering higher public spending - particularly if specified on the Health Service for example - or tax cuts suggest a 'right' answer? A more fundamental consideration is how survey opinions are translated into behaviour and how policy attempts to lead, follow or ignore public preferences. This returns to the distinction between attitudes and non-attitudes referred to in the previous chapter. The Liberal Democrat policy of adding 1p to income tax to be invested in the budget for education was shown to be widely popular with the public at the 1992 General Election. The issues on which Labour polled its highest leads as the party with the best policies (the Health Service, unemployment, education) were also those which the public had named as the election priorities. Yet both parties won less support than would have been predicted if opinions were synonymous with voting behaviour. Campaign polling evidence appeared to have identified the issues of concern and policies which addressed them by concentrating on services and programmes: yet it appeared to be the issue of paying for them (fears of tax increases which were largely unacknowledged but no less salient) which explained this paradox.

More recent evidence points to a tax - benefit deviation which instead favours *better-off* users of local government services (particularly when benefits are defined in terms of *value* to the service user). Woolley and Le Grand (1990) and Bramley et. al. (1990) argue

that the welfare state in Britain has become redistributive in a direction never intended : the value of consumption relative to tax payments *rises* with income. Moreover, domestic rates came closer to matching costs and benefits than the poll tax, compounding the higher marginal costs on lower incomes.

Respondents were asked to judge their poll tax bill against the services provided by their councils. These results begin to explain the distribution of opinion on poll tax cutting. At the aggregate level, similar numbers described their poll tax burden as "reasonable" and as "higher than necessary" considering the benefits received. Around one in ten judged it instead to be "excessive". Adopting a net rating measurement as previously (to represent the gap between opposite evaluations - "reasonable" and "excessive") the overall tradeoff score is thus strongly positive. This is particularly true for Conservatives, Liberals and that key group of non-partisans which the Government might have hoped to attract to tax-cutting attitudes. Both SNP and Labour supporters were least likely to describe their bills as reasonable. These respondents considered the costs to outweigh the service benefits, leading as seen to support for a lower poll tax. Since the local bills varied between Districts not between households (except in terms of different composition), these results need to be viewed in their local authority contexts.

Not surprising is the overwhelming view from Eastwood that taxation was reasonable. An intriguing comparison would have been to conduct some of the analysis in 1986, one year after rating revaluation raised local burdens in this District considerably. It is likely that the attitude profiles then were entirely reversed by 1990. High-taxed Eastwood would have considered its rate costs to service benefits in a more negative light and support for tax cutting would have been high. In that sense, Inverclyde took Eastwood's place under the poll tax in considering itself over-taxed. It is a measure of the dramatic impact that changing the local tax system had upon financial attitudes as well as household budgets.

The most powerful influence on this evaluation is again whether gains or losses were experienced. Those unaffected or gaining had favoured maintaining taxes and services : because their new burdens were thought to be reasonable taking into account services received. This provides support for the welfare theory discussed above : the value of some services to higher-income groups is often higher because their real provision costs are greater. In contrast, support for a local tax cut peaked among worse off households because four out of five judged their burdens to have become higher than necessary or excessive. *It appears that the restructuring of local tax costs did 'overprice' services for lower income groups.* Otherwise, the significant factor in differentiating evaluations was which council respondents were taxed by. Attitudes followed variations in poll tax figures in a consistent manner. *Within* the local samples though, it was financial impact and not partisan position which mattered most. For example in Edinburgh, the narrow range in which support for tax cuts lay is followed by a similar level of agreement between Conservatives and non-Conservatives on the high costs of local government. A large minority of all respondents in the city - accounting for one in four - described the poll tax

level as excessive. Losing households in the city were the most concerned, over one-third considering bills similarly as excessive.

These results favour the conclusion that support for a tax reduction, even if services had to be cut, was rooted in much increased tax payments. This is unlike how public opinion is distributed for income tax cuts, underlining the unique burden of this tax. If the conclusion of Bramley et. al. (1989) is accurate, under-consumption of services both in terms of cost and value became taxed at a still higher level for lower income households. Did this unease with local government, through association with the poll tax even if it was blamed less than central government, contain any advantage for the Conservative strategy of tax restraint and cuts ?

Earlier hints that the Government failed to convert previous opponents, in spite of holding opinions that could be aligned with its own project for local government, are confirmed by relating responses to the question on the tax-services balance to the 'blame factors'. Excluding those who judged their bills to be reasonable, the dissatisfieds form the majority. Council overspending was given a higher priority by those evaluating poll tax bills as "excessive", mainly represented by losing households concentrated in Edinburgh and Stirling. This ought to have been fertile territory for the conversion of non-Conservatives, but it was relatively small compared with the larger group of respondents located in the "higher than necessary" category. *Here, all three sources of poll tax growth attracted large numbers identifying them as very important : there was no bias towards one factor being emphasised as most important.* Among this broad group of people concerned that they were paying more than their service provisions justified, neither council overspending nor grant cuts was singled out for blame. Further, this balance is largely explained by Conservatives emphasising overspending and Labour supporters mentioning grant cuts. In other words, few of the many respondents who possessed the attitudes which might encourage downward pressure on local government spending through the electoral process (concern about overspending, potential support for a poll tax cut and the conclusion that tax burdens exceeded the value of services) were mobilised to make the political connections desired by the Government.

By this stage the example of urban Scotland indicates that local politics is not as easily theorised or influenced as the Government and the wider rational choice school anticipated. Supporters and opponents of the Government shared some common spaces in the territory of poll tax attitudes. Blame was attached in conditional not absolute ways. An economic theory of voting behaviour is inadequate in general, relevant for some people in some places and irrelevant for others. The problem for the Conservative Party in the areas of this study lay in persuading a sceptical public on the basis of an argument being rejected by many of its own supporters in Parliament and in its south of England heartlands. In this respect, it is not surprising that conversions were not made.

## 7.6 Poll tax capping : accountability sacrificed ?

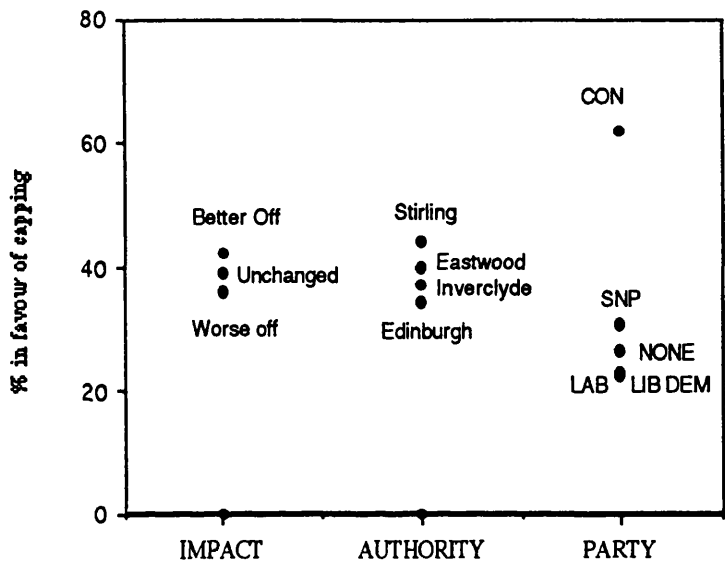
The failure of the poll tax to deliver the model of local accountability within one year in Scotland (and one month in the rest of Britain) was predictable. Rallings and Thrasher (1991) conclude that since the conditions allowing electors to judge spending and taxing decisions accurately have never been in place, the poll tax was not so much a failure as was never tested in the terms set for it. The reasons suggested for this are partly that two-tier council decision-making, grant gearing effects and non-payment distort the link between income and expenditure. Local electors did not have access to the range of information which might enable a true evaluation of all relevant factors. More importantly though, local elections are not referenda. They are about as many issues as electors are concerned with at the time. If evaluations on local taxation are made, evaluations on the services provided are also made. These will be based upon the voter's perception of the total 'package' of services provided by their councils as well as upon their own experience and preferences. Further still, the ability of national political factors to shape local elections is long-established (Miller 1988; Gibson 1990; Rallings and Thrasher 1991). Given these problems for the economic voter model, the legislation suggested that such doubts about its feasibility existed when the tax was first planned. Capping measures first introduced to Scotland under the rates in 1984 were retained for the new system despite such intervention by central government carrying the admission that local electors' judgments would not be final if they were not appropriate. In the event of capping, the local accountability argument would recede, to be replaced by the imperative of restraining local taxation.

Capping might represent an effective if blunt instrument to deliver the tax reductions supported by a large minority of the respondents in this study. Despite not being persuaded to *vote* for reductions (by not voting Conservative), the Government could argue that lower taxes would still be passed on to many in the event of spending decisions classed by the Secretary of State as 'excessive and unreasonable'. This scenario (none of the Scottish authorities having been capped at the time of the survey) was posed in the questionnaire in terms of central government having the ultimate right to set a poll tax level or the electorate deciding about council taxing and spending via the ballot box. What emerges from responses to this question is the difference between abstract choices and concrete policies. *The opinion profiles for the questions on capping and tax cutting are dissimilar, not related in the way anticipated.*

Support for capping was a minority position, but more common than support for cutting the level of the poll tax. This small difference in total numbers conceals dramatic changes in the *type* of respondents supporting each option (Figure 7.8). The key to the difference lies in the changes in support among partisans rather than between local authorities (Eastwood was much more in favour of capping than tax cuts, although capping was hardly a relevant issue in terms of the District authority. Edinburgh provided rather less support for the capping principle than for tax reductions, but the net figures for the four



Districts are not significantly different). Instead, Conservatives were alone in giving majority support to the right for central government to cap council budgets, peaking in Stirling and Edinburgh where the argument was localised so that it was about a Conservative Government controlling a Labour council's high spending policies. Figure 7.8 reveals that what motivated support for a poll tax cut did not motivate agreement with capping. Above all, financial considerations weakly influenced positions on capping. This points to a combination of attitudes among those opting for tax stability (many of the better off households whose burdens were classed as reasonable) with much stronger support for capping. The reverse also occurred, with losing households combining the desire for a poll tax cut with opposition to capping.



$\chi^2$  results                      1.1 (0.58)                      2.4 (0.49)                      55.0 (0.00\*\*)

Figure 7.8 Distribution of support for poll tax capping related to key survey categories (and chi-squared results)

This divergence is particularly marked in Edinburgh among losing households : the two-thirds in favour of a tax cut falls to just one-third in favour of capping. Similarly, Inverclyde Labour supporters shifted from majority support on the first question (in favour of a tax reduction) to fewer than one in five agreeing with the second proposition, about capping. It is striking that in Edinburgh - where capping of Lothian's budget did take place in 1991 - the intervention of central government attracted such little support since it was here among the heavily losing Divisions in the centre and north-east of the city that tax cuts through capping would bring the highest *financial* benefits. These findings raise the obvious question as to why those considering themselves heavily taxed and in favour of a tax reduction did not support capping while other respondents did.

The diagram (Figure 7.9) shows the position of respondents on both the tax cutting/maintaining and capping questions. This highlights the different profile of responses to each question, with the pro-cut / pro-capping location being least colonised. (This is presumably the rational economic location). The largest single group took up a position of being both opposed to a cut in the poll tax level and against capping. An explanation for the north-west zone would emphasise the *materiality* of the pro-cut attitudes. Most of these respondents (accounting for around one in five) were losers, many facing high marginal tax burdens relative to income as a result of failing to qualify for a rebate. These are precisely the people who were to have been mobilised by the increase in their share of local government costs and encourage their councils to set lower poll tax charges. Their opposition to capping, or perhaps instead their stronger support for the local accountability principle expressed in the question (where voters judge the fiscal behaviour of councils), suggests that these respondents preferred their local authorities to ease the burden by their own decisions. Capping thus represented an unwelcome intervention in local politics, opposed not just by Labour identifiers but by other non-Conservatives and non-partisans. For some this would have been a matter of political opposition (thus capping by a *Conservative* central government representing an attempt to reduce certain types of spending with specific consequences) and for others a matter of principle (a defence of local authorities against central government per se, the political actors involved being less relevant). An answer given by one questionnaire respondent may be a further clue to the north-west territory. This respondent could not be located on Figure 7.9 because he or she left the tax cut or maintain question blank : "I do not want a poll tax at all" was the response instead. This is of interest because it may explain other views. Some people might have opted for a lower poll tax level but implicitly prefer the tax cut delivered by its outright abolition.

18%		15%		Lower poll tax (cut)
Inverclyde	27%	Stirling	24%	
Edinburgh	25%	Edinburgh	20%	
SNP	32%	Conservative	22%	
Labour	27%			
Non-partisans	23%			
Worse off households	51%	Worse off households	27%	Same poll tax (maintain)
Tax burden "excessive"	36%	Tax burden "excessive"	43%	
"Higher than necessary"	25%	"Higher than necessary"	23%	
42%		25%		
Eastwood	54%	Eastwood	36%	
		Inverclyde	28%	
Liberal Democrat	68%	Conservative	41%	
Labour	51%			
Non-partisans	47%			
Better off households	52%	Better off households	37%	
Tax burden "reasonable"	53%	Tax burden "reasonable"	36%	

Local voters decide

Capping by Government

Figure 7.9 Attitude map of respondents : CUTPTAX by CAPPING (located by District, party identification, tax impact on households and evaluations of tax burden relative to local services).

The south-east zone of tax maintainers and capping supporters has a narrow profile, attracting mainly those who gained from the abolition of rates and supporters of the government party. Rather than reflecting material interests, support for capping mainly derives from the highly politicised nature of the debate. For many of those located here, capping under the poll tax (and probably under the rates) was synonymous with the authority of central government to control local government where taxing and spending decisions are considered unaccountable. The argument commonly used by the Government about capping as a means of protecting local taxpayers from Labour authorities' exploitation would find favour in this territory. Many Conservatives in Stirling and Eastwood judged their bills as reasonable but still agreed with the capping option. This may provide general support for the centre's mandate to reduce taxes which it considers too high, despite being largely unimportant in these authorities. In other words it is a concern in principle. On the other hand, opinions collected in this survey may be

time-specific besides being contextualised. While evaluations of tax levels at the time of the fieldwork were favourable in many cases, fears about future poll tax inflation exceeding any gains made could have mobilised some support for capping as an instrument to be used at a *later* date. This seems particularly the case in Edinburgh.

Only a small proportion of respondents colonised the north-east position, favouring both a tax cut *and* capping as the means to deliver it. These are people whose concerns over the high costs of local government services outweighed any reservations they may have had about central government activity in local decisions. Conservatives, poll tax losers and Stirling respondents were over-represented here. Lastly, the remaining zone - in the south-west of the diagram - is occupied by opponents of both cutting and capping strategies. Tax losers were under-represented as were Conservative identifiers. This broad zone (the most heavily colonised) probably attracted a range of attitude combinations, poll tax winners for example who nevertheless opposed the tax and attributed more blame to government than to local council policies. Capping might have been viewed from here as damaging to valuable public services in return for a less valuable tax reduction.

These interpretations of the positions taken up by respondents can be investigated further. Interview evidence was collected on attitudes to government capping in the group discussions and from local councillors well acquainted with the pressures for and against a capping policy. If a straightforward division of opinion is considered, for or against, an unusual 'coalition' emerges among people with different political interests. Firstly, the issue of capping when posed in interviews appeared to divide councillors in the Conservative Party as well as its supporters. Two District councillors, one from Edinburgh and one from Stirling, aligned themselves with the anti-capping location, along with opposition party councillors. While Labour or Liberal Democrat councillors would argue against capping on the grounds of its intrusion into local decision-making, these interviewees arrived at this position for very different reasons. Although the model of local accountability sought by the Conservative councillors had not yet developed, both decided that the principle was still of value and that behaviour would eventually be altered through fiscal pressures on poll tax payers.

The following are extracts from interviews with the councillors, the first from Stirling and the second from Edinburgh.

R: Should the Scottish Office cap the level of poll tax, if they decide that Edinburgh's expenditure for example is excessive?

Councillor (Stirling) : No. No. Quite emphatically no. That, I think, would...it does destroy any chance of it coming through in the vote if the Government is going to be seen to step in and alter the budgets. If you believe in local government and local democracy, its up to the people to then say "no, we don't approve of what this particular administration is doing wherever they are. They are spending too much...we will vote for them because they say they will give us x,y and z at a cheaper price." And I think

that was part and parcel of what we said was the justification for the community charge in the beginning....that we believed in the accountability part of it and that it *would* reflect in the ballot box once people began to really think about it and become aware of what they were having to pay for local services...and we - and its not universal in the Conservative Party by any means : there are people who think the Government should step in and save them from high spending Labour authorities - will be going against one of the things we said was a justification for the community charge if we did that.

R: Could we move to look at the effect of a high charge in the city. One way of lowering the amount paid...is through government capping. Is the principle of councils being accountable for their actions too important to be surrendered in order to reduce the local bills ?

Councillor (Edinburgh) : I am opposed to capping because that principle *is* important, particularly when that influence on making this council more accountable is beginning to tell. And I know that Ian Lang (the Secretary of State for Scotland) thinks the same about this. I have every sympathy for the people who tell me they want the Government to come in and take control of the city's budget. But I think if you believe in that principle, you can't go along with capping...I don't think the mechanisms of rate-capping or grant clawbacks worked terribly well. Local accountability will have an effect in Edinburgh...so I am opposed to it being removed by capping. Councils need to retain money-raising powers for that accountability to work well.

By remaining faithful to the Government's original project, these councillors located in the north-west zone of seeking the local electorate's endorsement for the lower taxing policies they supported. The ultimate aim of implicating councils for high spending and taxing was considered worthwhile. The exercise may have proved painful, since neither expected councils to respond immediately to growing downward pressure on spending, but the long-term objective of 'disciplining' councils was thought to be worth achieving.

Around the time that the interviews with councillors were taking place, local authorities announced their poll tax figures for the coming financial year (1991 - 92). Non-payment had increased sharply during the second year of the tax (see Chapter Eight) and caused a significant part of the increase in many councils' new tax figures. Labour's Finance Convener in Lothian identified non-payment rather than government funding as the main reason for the proposed increase (reaching 35% in Edinburgh, Glasgow Herald, 29 January 1991). Large increases were announced in each of the four authorities in the sample (Figure 7.10), although all council figures would be changed following the 1991 Budget. Almost all the increase in Eastwood was due to Strathclyde Region's increased element.

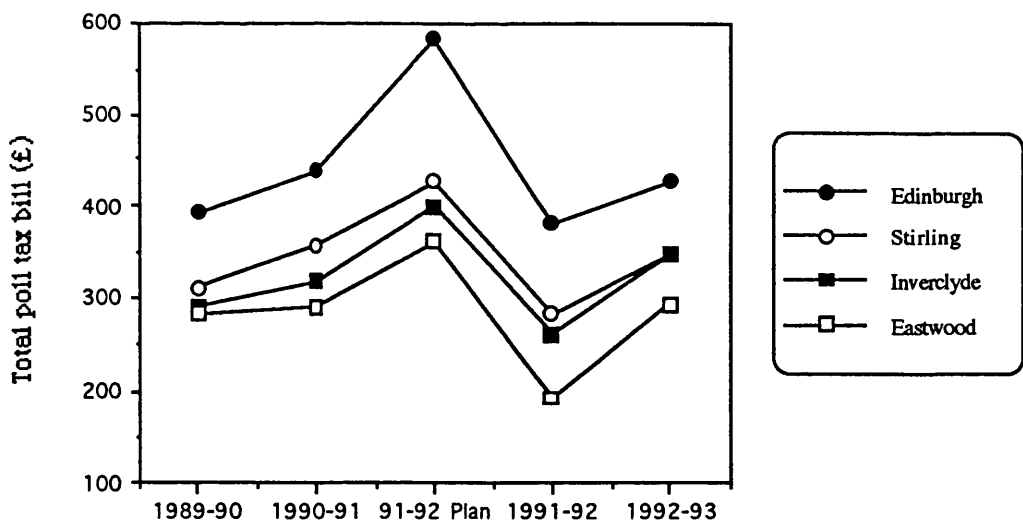


Figure 7.10 Poll tax bills in the Districts, 1989-92

In Stirling, a £70 increase was planned from April 1991, yet all of this resulted from Central Region's levy. At the District level, the local element of £115 was frozen with the result that Stirling would no longer have the highest District element in Scotland. Inevitably, the Labour Group's opponents pointed to traces of the poll tax model of local accountability beginning to materialise. This was probably enough to persuade some Conservative councillors that capping would undermine the political advantage they might now benefit from. In an interview with Stirling's Labour Group Leader, the reasons for the freezing of the District element were discussed :

- Cllr : We knew that the Region were going for a £70 increase, that they didn't have much choice in that.... and I genuinely thought that... to ask people to pay any more than that of an increase in this area was just too much. So we had to try and freeze ours. And that is what we did.
- R : Your opponents would argue that this is the principle coming through. Even though it is not working on the voter side, it is forcing authorities to... freeze expansion in their service programme.
- Cllr : My question would be : is that really a good thing ? That is their objective..... They are saying that because of how people might vote, Labour councils are holding down spending, whereas I think in reality spending is being held down because of what people are having to pay. The biggest influence on me this year was letters I received last April from pensioners,,, saying that

your £20 increase in the poll tax doesn't sound much, but it is double the weekly increase in my pension. When you add it on to rents, gas, electricity.... that was the biggest influence on me..... Yes, the level of poll tax that people are having to pay, who can't afford it, is an issue affecting people's decision-making. Its not because people think it will affect voting patterns. It has actually affected people's day-to-day living standards and that is a major issue : we can't get away from that. *But what a hell of a price to pay to get us to think in those ways. Some of us were thinking in those ways anyway.*

(Extract from interview with Stirling District Labour Group leader).

This councillor argued a number of times during the interview that it was not the pressure of electoral considerations which had influenced his party to freeze the budget, but the financial effect the poll tax had upon lower income households. However the council's strategy is interpreted, the result was that Stirling managed to avoid the attentions of the Scottish Secretary in terms of capping.

A further reason for arriving at an anti-capping position was provided by the Stirling Group. Both participants in this extract had earlier referred to the high costs of local government in Stirling, but neither supported capping as a means of cost-reduction :

R: One way of reducing the problem of high tax could be for the Government to cap it. So central government would say "this is what we think Stirling's budget should be, so this is what their poll tax should be. And if it is too high, we'll come in and lower it." Do you think that is a reasonable strategy ?

Jim : No because I think...that we come back to politics again. You would find that the councillors would say "right, that affects that so that will be done away with, we'll have no money for that." But plenty of money for local offices or something like that...they would intentionally try and make it political again.

Margaret: I think they would too. Not only that, I don't see how they can possibly look at it from above and say that is what a particular area would need. You need someone on the ground to be saying that is really what we need."

(Extract from Stirling Group)

Both considered that the District Council would seek a propaganda victory, in the role of victim under capping and that it may then have been counter-productive to the Government's aim. However, Margaret also questioned the *principle* of central government being able to assess the needs of local authorities. These interview extracts are included to make the point that the anti-capping 'location' attracts different people for very different reasons.

The local accountability principle was sacrificed by other Conservatives who considered the cost of unaccountable local government to be too high to wait for the system to begin

functioning as intended. Although the Conservative councillor from Eastwood in the extract below certainly shared the aim of lower taxation with his colleagues, he does not share their position on the question of capping :

R: Clearly capping is not going to be an issue for Eastwood. But there has been talk about Edinburgh being capped for example in the coming year...is the objective of local accountability and the council taking responsibility for its decisions too important to be sacrificed purely for central government to bring down bills ? Is capping a luxury which that principle cannot afford ?

Councillor (Eastwood) : I think capping must be a weapon that any government must have. If a local authority just goes completely bananas as Edinburgh has done, I think there must be some accountability to *national* government and they should have the powers to say "enough is enough". (My emphasis).

R: Could the Conservative Party sell to their supporters in Edinburgh why they do not support capping, as many of them don't ? Because they want the council to take the blame for it next year in the District Elections...and if the Government comes in and caps, that link might be lost in people's minds.

Councillor : I wouldn't necessarily go along with that. I think that the people in Edinburgh have suffered long enough, whether they cap it or not...

R: So the fiscal issue is the priority, to get down how much people are being taxed ?

Councillor : Yes. Yes.

That capping local authority spending is an admission of the Government's model failing to work did not convince this councillor of its risks. He considered the financial issue to be predominant, ahead of the more 'purist' political stance adopted by some other councillors elsewhere. It is something of an irony that support for capping emerged where it was not an issue and was weaker where it was likely to become important. Those people whom the Edinburgh councillor said she had sympathy with were represented in the first Edinburgh Group Discussion. They provided support for the Eastwood councillor's stance instead :

(The Government's capping powers were outlined and the idea discussed in relation to the local accountability objective)

R: What about the contradiction surrounding capping...where the autonomy of the council if you like to set its own tax rate is compromised by the Government coming in and saying "reduce your bill by x pounds?"

Alice: Well I think the Government...*somebody* is going to have to protect us. I mean we're at the mercy of the council. Otherwise they can ask us for what they like.

Carol : But that's going against what it was brought in for - it was to make local government answerable to the people who were paying the tax, and the Government was out of it. And its



only because this didn't happen...its very difficult to make your local government answerable to you.

Dimitrio : Well...I disagree with that point. I think the purpose of the poll tax was not to give local government more freedom to deal outside central government, but purely to make people...responsible for the collection of rates, or whatever you want to call it.

Carol : But if they cap it, then that's going against....

Alice : But we're going to be at the mercy of the council...

Tim : That's right.

Alice : It's high treason, I mean what do you call it ? It's highway robbery.

Dimitrio : To answer your question, I think they should be capped. Quite simply because they're not managing the finances of the city properly...its just inappropriate financial management on their part.

Alice : Here here.

(Extract from Edinburgh Group I)

The consensus in this Group was to favour capping, mainly on financial grounds. Their support was not only in principle, as that of winners in other Districts seemed to be. One participant was uneasy at the pro-capping emphasis of the discussion, pointing to the contradiction between the Government's stated aim (local accountability of councils to electors) and intervention in council decision-making.

Lothian Region became the first Scottish local authority to be poll tax-capped, in April 1991. Pressures within the Conservative Party eventually favoured those seeking central government intervention, despite the budget cuts already introduced one month earlier by the Regional Council and the £140 flat-rate poll tax reduction funded by a 2.5% increase in VAT in the Chancellor's Budget. Service cuts occurred in Lothian, reaching its travel concessions budget and other non-statutory expenditure. Given these service 'outcomes' and the tradeoff judgments referred to by group participants, capping may have turned out to carry risks which the Government did not anticipate. On the other hand it is probably not surprising that the Government overlooked the risks involved in capping : it would have been consistent with its wider theory of taxation (from where the poll tax originated) which over-emphasised the economic value of tax cuts. More fundamentally, the inclusion of capping powers in the poll tax legislation and their subsequent use undermined the basis of the local accountability argument. This suggested that the Government had doubts about its own theory of how people behave as local electors, perhaps because they were well aware that their ideas would be keenly contested. The local accountability model was a normative view of what some Conservatives hoped to see emerging in the long term.

Considering these points, as well as the gearing effects and capping powers written into later council tax legislation (1992), it appears that the poll tax was mainly about reducing local public expenditure. Where the electorate supported this aim (where low taxation was valued due to low *dependence* on public service provision) the Government claimed

success for its policy. Where the electorate instead voted against the Conservative tax-cutting strategy (the more common occurrence), capping became a possibility. In other words, to emphasise the view of the Conservative councillor from Eastwood, the model in practice was still one of local accountability, but accountability of local councils *to central government not their electorates*.

## 7.7 Conclusion

This chapter has considered the 'voice' response to the poll tax in terms of the local elections occurring one year after its introduction. Despite the dramatic financial implications of the tax redistribution and the clear attitude divisions witnessed in previous chapters, the public generally failed to provide either the higher participation levels or 'discipline' towards their councils sought by the Government. There is evidence that the different experiences under domestic rates and then the burden of the poll tax stimulated uneven reactions between urban Scotland and much of England. In particular, the effect on Conservative support was highly uneven.

Since the local accountability test was set in conditions which were unexamined, it was unsurprising that the instrument of a poll tax would fail to achieve its objectives. In summary, political questions are shown to be more complicated than expected : they are not reducible to economic concerns in any narrow sense. The failure in Edinburgh of a promised poll tax reduction of £98 to attract wider support to the Conservatives was one striking indication of this. Moreover, the argument was partly defeated by the use of capping powers elsewhere.

A true test of the model remains elusive however. Given the announcement in 1991 that the poll tax would be replaced within two years and the apparent resolution of the crisis which had resulted in Mrs. Thatcher's resignation, the model was denied clearer testing. Such a test would have required greater stability and visibility in grant payments to local authorities to narrow the gap between council spending and taxing decisions (in addition to the poll tax remaining without capping over a number of years). A verdict on why the public mainly rejected economic voting will thus remain to be contested.

One explanation as to why the changed financial burden did not translate into stronger support for tax-cutting candidates among losing households may be that the 'price' for local services became high enough to stimulate a process of non-payment, under-payment and non-registration. It is at this point that the discussion moves from considering participation and abstention within the 'formal arena' - where responses are based on 'voice' and 'loyalty' or 'resignation' strategies - to alternative forms of reaction to public policy. These lead sections of the public away from these assumed interactions with the state towards more distant and unfamiliar 'edges' of the civil society - state terrain. The following two chapters investigate very different types of 'exit' strategy.

## 8. Interpreting non-payment inside civil society

### 8.1 Introduction

This chapter moves from consideration of the 'voice' reactions to the poll tax, as studied from survey and aggregate data analysis of attitudes and local elections, to explore the alternative dimensions of the 'exit' reactions. Hirschmann's scheme for conceptualising political problems and their resolution is interpreted as one means of viewing the public policy interactions between the state and civil society. An instrument such as taxation is located centrally on this 'terrain'.

'Exit' in this study refers to a modification of traditional or taken-for-granted interactions based on the collective consumption of public services delivered by welfare states through taxation. There are implications for those who follow a path of 'opting out' by choosing to consume health or education services privately for example, which the tax system may influence (Chapter Nine). Equally though, there are important questions to be asked about those who take an alternative form of exit from mainstream interactions. These suggest differences rooted in income, lifestyle and expectations, conceptualised here as the *edges* of civil society. In the case of Britain's poll tax, state - civil society linkages have been altered but so too have linkages within civil society, between people. The effect of a shifting local tax burden producing tax gainers and losers, particularly among those brought into the tax net for the first time, is to raise these issues of exit again. The subsequent chapter will concentrate on the movement from public to private consumption, to individual rather than collective means of resolving needs. The edge at which this transition is targeted is a world characterised by privatisation and changing cultural attitudes. In this chapter, the emphasis is upon a different means of opting out in the form of poll tax non-payment, or exit from the costs of local government services. This is not a straightforward application of the term 'exit' since non-payment does not imply non-qualification for public services (which in itself has been the focus for animated public debate). However its significance may go far beyond a failure to pay local taxes.

The analysis begins by considering the place of poll tax non-payment in Scottish politics where the terms of the debate were dynamic. It is argued that the non-payment campaign became one of the most controversial events for many years. The protest surrounding the poll tax is identified in three broad waves leading to the main focus on the debate within civil society. Drawing upon interview evidence from group discussions taking place at the height of the protest the theme of evaluating the motives of other people is introduced : how were non-payers constructed as 'the other' in relation to the group participants ? Non-payment of the tax amounted to breaking the law (as discussed in Chapter Six), mobilising opinion strongly. This chapter seeks to show how the polarised reactions of people were in reality more complicated. Above all, non-payment became an ambiguous issue for the public.

## 8.2 Non-payment and Scottish politics

The issue of non-payment over the poll tax first arose in Scotland at least a year before it was due to be implemented (in April 1989). While the 1987 General Election was striking for the *lack* of attention given to the legislation which had already been passed (to contradict a number of accounts such as Miller's, 1988) the approaching abolition of domestic rates and increasing awareness of how the new tax would be worked out in practice generated considerable public opposition. The protest - with its initial slogan "Can't Pay, Won't Pay" - highlighted the regressive burden of the tax, increasing the tax take from low income households and neighbourhoods relative to middle class, home-owning areas (such as Bearsden & Milngavie and Eastwood Districts in the west of Scotland). The tax was considered to be a dramatic miscalculation on the Government's part, not least because of the decision to introduce it one year earlier in Scotland than in the rest of Britain. The *first wave* of protest then can be described in terms of an anti-government reaction. The policy provided the opportunity for opponents to re-open the debate about the growing gap between better off and worse off income groups in Britain. Income tax changes in the 1988 Budget, reducing the number of tax bands and thus the payments of higher-earning tax contributors, underlined the argument. The District Council elections in May 1988 were dominated by opposition party attacks on the Conservatives, marked by a further decline in the government party's weak position in terms of council representation (McCrone, 1991). It also provided the opportunity to attach greater importance to the differences between Scotland and England in their policy experiences. The belief that Scotland was being used as a test-ground for policies which might be controversial or have an uncertain effect was dramatically reinforced for many people, encouraged by a Scottish National Party (SNP) able to make this point the central part of its campaign unlike the other British - Scottish opposition parties.

This anti-government movement was destined to fragment into a *second* identifiable wave in the protest. Although the Conservative Party continued to perform poorly, polling evidence suggested that the tactical battle to implicate the Government as responsible for the poll tax and all its perceived unfairness had been won relatively quickly (NOP, 1988a). The success of opponents in labelling the tax as a poll tax rather than its official title of Community Charge played an important role in raising the profile of the protest. In advance of the public actually experiencing the new tax, an overwhelming majority had been convinced by the weight of the anti-poll tax campaign(s), including the involvement of trade unions and churches. In other words the political space in opposing the Conservatives was already well-colonised. In fact it was over-occupied such that there was little tactical advantage for opposition parties seeking to carve out distinctive protests in continuing as before. Although these events confirmed that the nature of Scottish politics had moved towards a dominant cleavage based around minority pro- and majority anti- Conservative positions, the SNP realised that opposing the Conservative Party would not in itself help to establish a *distinctive* SNP position, a reason to protest at the

poll tax and identify the protest with that party. Throughout 1988 then, the political debate gradually changed towards emphasising the competing tactics of opposition to the poll tax.

The largest party in Scotland (Labour) targeted the registration system for its protest. It urged the public to delay registering for the draft poll tax register for three weeks after the original registration canvass period, but was careful not to advocate non-registration. The strategy was based on causing administrative problems for those charged with setting up the machinery to accommodate a per capita tax, by persuading people to query their details as recorded in the register. The 'Responsible Person' designation for each household was surrounded by legal ambiguities and was to be challenged. Although backed by the Scottish Trade Unions Congress (STUC) and launched during the local elections, Labour's "Stop It" campaign appeared to fail. Given one year to register the taxable population, the Scottish Office was able to report registration levels comparable to those achieved in the electoral registration process.

Frustration at the failure of the campaign probably fuelled the movement within its Scottish membership for Labour to lead a campaign of non-payment instead as the only effective means of resisting the tax : a special 'recall conference' was held late in 1988 to decide the party's position on non-payment. Simultaneously, a movement called the Anti-Poll Tax Federation (APTF) had been formed with the aim of providing support for those people who would be unable to meet their tax payments and to campaign for other people to refuse to pay in protest, even if they could afford to. The Scottish APTF organised information for the many local Anti-Poll Tax Unions (APTUs) which would emerge in all parts of Scotland. Its relationship with the Labour Party was strained almost immediately due to the party's suspicion that it would act as a vehicle for left-wing members (and ex-members) to advance the arguments of the Militant tendency (the problems faced by Labour elsewhere in Britain from Militant having been much less in Scotland). Non-payment as a tactic did however represent a new political space to be occupied. The SNP chose to adopt it as its means of protest, contrasting its approach with Labour's uncertainty. Perhaps because of this development and its relationship with the APTF, Labour's Scottish Conference voted against a policy of non-payment despite strong support from constituency delegates. It chose a means of opposition best described as 'Pay and protest with your vote'. There was however recognition of a 'conscience clause' : those who opposed the poll tax in principle might refuse to pay although Labour would not encourage that position.

This difference between opposition parties - and particularly the dispute between the SNP and Labour - characterised the second movement of the protest. Blaming the Government would not benefit the SNP more than it would Labour, but changing its emphasis to support non-payment and thus focus criticism on Labour's approach might be more productive. By November 1988 the SNP could claim its attempt to occupy an alternative position was successful when it gained the Parliamentary seat of Govan in Glasgow (overturning a Labour majority in 1987 of 20,000 votes) in a by-election. Although the

explanation for such a dramatic switch is difficult to pinpoint, it is reasonable to argue that the more aggressive campaign of the Nationalists and its insistence that non-payment was the only means of defeating the poll tax provided Labour voters with a reason to change the candidate they supported. In particular the SNP campaign struck a chord with many in Govan by constant reference to Scotland in the role of victim (NOP, 1988b). As considered in Chapter Four during the rates protest, political tension between Scotland and England is common if usually latent. The poll tax timetable gave the SNP an opportunity to present Scotland as a testing ground for the policies of an *English* Tory government without a popular mandate in Scotland (at the 1987 General Election 76% of voters had supported opposition parties). Labour's criticism was mainly of a *Tory* government : given its aspirations to govern in Britain as a whole it was constrained in the extent to which it could match the 'Scotland as victim' rhetoric of the SNP.

Exit poll evidence from the Govan by-election confirmed that the Scottish dimension was critically important. The most common reason for voting choice was explained by voters in terms of supporting "the best party for Scotland" (NOP, 1988b). The SNP strategy of portraying Labour's MPs as unable to protect Scotland's interests also succeeded, and was given an edge by an SNP candidate who had previously been a Labour MP. Labour's unwillingness to advocate non-payment became for the SNP significant given the strength of opinion against the tax itself. Interestingly though, there was no evidence that non-payment in itself was yet particularly popular. Instead of being persuaded to switch to the SNP because it advocated non-payment, people were attracted by the language of protest and the pro-Scottish emphasis of the SNP campaign.

The interpretation of by-election results is fraught with difficulties because a section of the public is known to vote differently when General Election issues are not at stake. Protests against governing parties in mid-term are the rule rather than unusual and 'traditional' political loyalties are expected to be reasserted in the following national contest (Norris, 1992). Glasgow Govan does not entirely conform to this pattern : although Labour did regain the seat at the 1992 General Election, the SNP nevertheless managed to secure almost 40% support compared with only 10% at the previous General Election (and almost 50% at the 1988 by-election). Moreover the crucial difference with other by-elections during the 1987-1992 Parliament was that the main opposition party lost : elsewhere a clear trend was established for the leading anti-Conservative party to hold or gain seats at the Government's expense. In 1988, Labour was not in power : the reason why it should lose heavily in its Scottish heartland was not because it was part of an unpopular government. In short the timing was right for anti-government / anti-poll tax hostility to be expressed in alternative ways. The *idea* of non-payment in advance of the tax was attractive even if most people did not intend to support it in practice.

If the Govan result and subsequent opinion poll findings hinted that the 'frozen' nature of Scottish politics was altering (with the SNP polling up to 33% in January 1989 for example), the Glasgow Central by-election in June 1989 suggested that any such

predictions were at least premature and would not be settled in the ambiguous context of by-elections. This first major electoral test of opinion since the new tax was implemented showed that discontent with the Government and the poll tax could benefit the SNP, but without significantly harming Labour. In much of urban Scotland, politics was becoming a contest between these two parties - and an increasingly hostile one - but the introduction of the tax appeared to alter the conditions for that contest : reluctantly, the majority of people paid their bills in the first year. 1989 / 90 represented something of a transitional period of uncertainty. Non-payment emerged as significantly higher than under domestic rates, peaking in those areas experiencing the largest relative increases in tax burdens (notably where low-rated housing predominated and coincided with employed but low-income people who failed to qualify for rebates). The lack of data at a scale below the Regional Council areas was a constant frustration in this research, accounting for the absence of more localised details in this chapter.

By the second year of the poll tax in Scotland (1990 / 91), notional levels of non-payment were reflected in poll tax charges levied by local authorities (based on forecasts of budget deficits at the end of the financial year), accompanied by warnings that future tax increases would be up to 30% each year. Through its representative body, the Convention of Scottish Local Authorities (COSLA), local government argued for the '20% rule' to be abandoned wherein the maximum rebate payable on poll tax bills still left low income payers liable for 20% of the local charge. This reflected the judgment that a large part of the shortfall caused by default was the result of inability to meet the payments being levied on those who previously paid low rates or no rates through receiving a 100% rebate. The costs incurred in pursuing a large number of smaller debts was held to underline the inefficiency in the poll tax system compared with domestic rates. The second year of the tax witnessed the gradual emergence of what can be identified as an alternative *third wave* of protest, distinct from the earlier waves, focussed not upon the tax itself but on the conflict between payers and non-payers themselves. In other words the protest moved from being one initiated mainly by political parties (and the APTUs and APTF), to one originating in and rooted within civil society. This third movement provides the emphasis for the remainder of this chapter.

It is worth making the point that the conceptual distinction between the anti-government, inter-opposition and intra- civil society conflicts is useful for analytical purposes but not a wholly accurate representation. The tension between the SNP and Labour continued over non-payment by shifting to highlight the problems surrounding debt recovery for councils. Given the Labour Party's dominant position in Scottish local government, it had an interest in collecting local taxes to fund its policies. The poll tax caused problems though since many of those in arrears with poll tax payments were members of low income households unable to pay : how would Labour councils differentiate between these people who could not pay and those who chose not to pay (perhaps on a point of political principle) ? The SNP exploited this dilemma in the 1990 Regional Council elections attacking Labour councils for pursuing non-payers : "Vote Labour for warrant sales" as

graffiti on the M8 Motorway outside Edinburgh proclaimed in reference to a method of debt collection unique to Scotland whereby those in debt have their possessions valued and auctioned publicly. As a means of debt recovery it is agreed to be inefficient due to the small number of Sheriff Officers charged with carrying out warrant sales on behalf of Regional Councils and the small sums generated in relation to debt totals involved. As importantly, the warrant sale method was seen as draconian and humiliating, reminding older people of its more common use in the 1930s and 1940s and it was targeted effectively by the Anti-Poll Tax Federation which organised a number of well-publicised demonstrations preventing Sheriff Officers from carrying out 'poindings' (a Scottish term meaning the valuing of personal goods at the home of the debtor). Moreover, the mounting financial problems for local authorities as non-payment grew by the end of 1990 coincided with the increasingly critical stance of Labour towards those refusing to pay and the continued SNP call for an amnesty for all non-payers from debt recovery procedures. What this signified was the transformation of the second wave of the dispute as non-payment became more important, rather than its *eclipse* by the subsequent movement.

### 8.3 "You try to stay within the law"

In early 1991 when the group discussions used for this research were being planned, the extent of non-payment was confirmed again by the announcement of new poll tax figures for the forthcoming financial year. These took into account for the first time the actual shortfall existing on current budgets as well as estimated allowances for non-payment for the last part of the financial year, in part contributing to large increases across Scotland (over 30% for many councils : Edinburgh's planned total rose from £438 to £581 for example). Given the strength of feeling on the subject of the poll tax and the anticipated reactions to non-payment the groups were structured with supporters and opponents in different groups as far as possible. One group in Inverclyde (Group II, which failed to meet) would have consisted mainly of non-payers.

A qualitative approach was particularly useful for investigating the issue of non-payment. Only a very small proportion of questionnaire respondents described themselves as non-payers (see Table 8.1, suggesting either a problem with the representativeness of the sample or the nature of the questions) : explicitly political issues of this nature probably cannot be considered in much depth using such an empirical technique. Despite the guarantee of anonymity, those who did not pay the tax but were registered may have been unlikely to expand on their opinions or motives even if these were strongly held. A counter-position could be argued, namely that non-payers might have a political point they wished to make. Furthermore, the level of non-payment measured by the questionnaire referred to a period in the middle of the second year of the poll tax : later evidence showed the extent of non-payment to have grown in subsequent years (Figure 8.1).



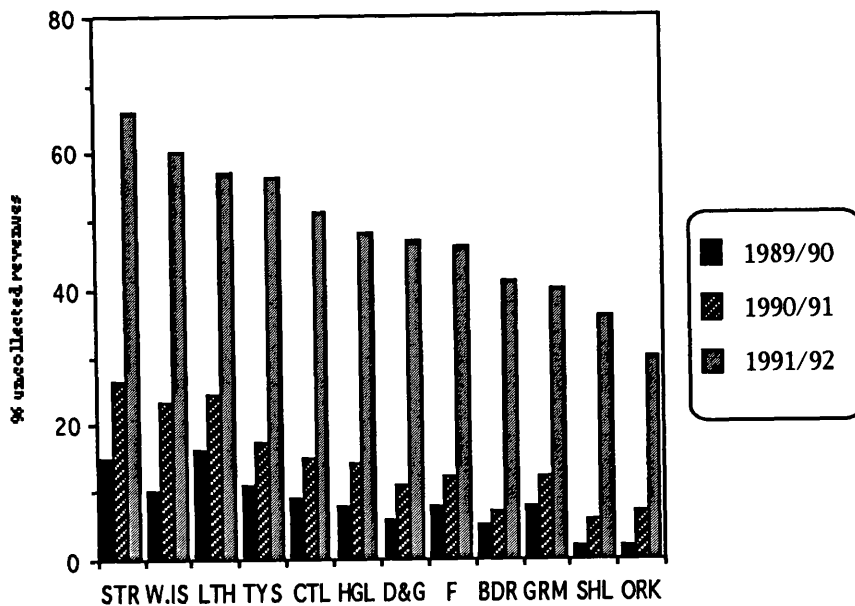


Figure 8.1 Poll tax non-payment 1989-1992: % uncollected revenues by region (at Dec. 1991)  
(Source: COSLA 1991)

STR	Strathclyde	D & G	Dumfries & Galloway
W.IS	Western Isles	F	Fife
LTH	Lothian	BDR	Borders
TYS	Tayside	GRM	Grampian
CTL	Central	SHL	Shetland
HGL	Highland	ORK	Orkney

However it is also possible that non-payers were over-represented among non-respondents to the questionnaire survey. The group of non-payers in Inverclyde failed to be formed despite potential members replying to confirm their intention to attend. This meant that none of the five groups which did meet included any members who had defaulted on poll tax payments. An alternative emphasis, to look at non-payment as the exit from local tax costs of *other* people, was chosen instead. In other words the groups were asked to discuss their views about the motives of non-payers or to read into the motives of people thought to be sufficiently different from themselves to be described as 'the other'. This meant a valuable insight into tax default could not be included. A considerable amount of research attention focused on the involvement of local communities in Anti-Poll Tax Unions (Bagguley 1991 on Leeds and Burns 1992 on Bristol & Avon and Lothian for example). A debate about the significance of non-payment for British politics (how the Labour movement responded and how public support might be expressed in other protests for example) was established (see Hoggett and Burns 1992 and the reply from Lavalette and Mooney 1992). However, little attention was given to the reactions of *payers* towards non-payment and the majority who chose a 'resignation course of paying while also opposing the poll tax. This chapter is thus an attempt to

address that omission.

On attitudes to non-payment specifically it is difficult to develop an argument which points to local context as differentiating the groups. While the two Edinburgh groups adopted very different views about the poll tax as a concept and the Stirling and Inverclyde discussions reached different conclusions on the role of the local council for example, there was a dominant mood in each group critical of non-payment. What did differ between the places in which the groups met was the extent to which local non-payment was significant (see survey data discussion) and thus whether opinions were likely to be influenced by friends and neighbours living in group members' areas or based on less 'concrete' perceptions of other people in other places. For each group between February and May 1991, the issue of non-payment was considered relevant due to the non-payment inflationary element to be paid on new bills. This issue produced the most animated response among group members in each case. Analysis of the discussion transcripts is based around the following three themes : firstly the reasons why participants paid the poll tax and their attitudes towards breaking the law; secondly (Section 8.4), interpretations of one reason for not paying - inability to pay - are considered; and then attitudes towards the controversial section of the public who did not pay for other reasons are discussed. Following this, some of the implications of the way people react to each other in terms of paying taxes are introduced : what has the poll tax meant for citizenship and civil society in the context of the local welfare state ?

Group discussion extracts can be used to expand upon some of the findings proposed in Chapter Six. One question, included to uncover attitudes towards breaking a tax law which might have been opposed in principle, revealed an overwhelming majority of respondents to be opposed to the proposition, with significant minorities of Labour supporters and Inverclyde respondents in favour. The most common attitude position was to disapprove of the poll tax but also to disapprove of non-payment in principle. Only Conservative supporters and Eastwood respondents had different profiles (being both pro-poll tax and against non-payment). Bearing in mind the under-representation of people who might adopt a different attitude (non-payers in practice), there is clearly widespread support for the legislative role of government, *even when it is perceived to have introduced an unjust law*. Among group participants this sentiment was commonly referred to:

"I mean, I object to the poll tax but I will pay it. I'll pay it in arrears but I will pay it. I object to not paying because I think we are part of a democracy and even though you don't like a tax you have to pay it....if you want the benefits society provides." (Ross, Edinburgh Group II)

"After all, its the law of the country whether we like it or not. Whatever law comes in, you know its not a case of everyone being pleased...." (Betty, Edinburgh Group I)

Referring to another tax policy considered unacceptable, one respondent made a similar

point :

"...when the socialists were in government if you were at a higher tax rate, you were paying at the top 60%. You had to do it whether you liked it or not. So if the Conservatives come along and put a crazy tax on which is ill thought-out you do it, you pay it." (Mary, Stirling Group).

The possibility of an age-related profile to non-payment (in terms of attitudes and in practice) was discussed in the Inverclyde Group which included two pensioner members :

Tom: You know, you have got two gentlemen here who are pensioners and manage to pay their poll tax.

Daniel: Aye, but wait a minute. I pay it, but its not easy.

Tom: No. I'm not saying its easy. But you've done it.....

Fiona: ...the point we were trying to make is that even though its very very hard, you have paid the community charge.

Daniel: I've paid every ha'penny...*as far as I'm concerned you try to stay within the law.*

Fiona: I think the older generation find it different from....the younger generation.

Stuart: I imagine....you would find it would be an age-related payment. That the majority of the older generation would pay it with no bother.

Daniel: Yes that's right. You still feel....

Stuart: ...whereas the younger generation would probably take the chance. Different attitude, different values.

(Inverclyde Group, emphasis added).

Survey evidence based on the postal questionnaire confirms the point being made in this extract (Table 8.1). Younger people, particularly in the 18 - 24 years age group, were more likely than other sections to support the principle of non-payment. Thus, age appears as a strong differentiating factor in attitudes to non-payment but also in payment behaviour. One question, asking at what stage in the first year of the tax respondents paid, reveals that younger people were much less likely than the sample as a whole to have paid as soon as instalments were due. The trend is for tax payment on time to increase with age and the comparison with the oldest age group is striking : none of the respondents in this age group were non-payers and only one in ten failed to pay on time whereas close to a majority of 18 to 24 year olds paid after some delay or after receiving reminder notices. They were also disproportionately represented among those describing themselves as non-payers. Although part of the difference might be explained in terms of young adults' poll tax bills being paid by parents (and technically the liable person is then a non-payer), the large majority of people in this age group had paid no local taxes under the rates (as considered in Chapter Five) and may therefore have had a real perceived incentive in not paying. The very high level of paying instalments immediately among older people does appear to reflect the values or priorities of pensioners, many of whom were also worse off under the new tax. Their particular respect for the law (or fear of breaking it), as

mentioned by Daniel in Inverclyde, may relate to actual experiences of a time when welfare provisions were poorly developed and warrant sales for example were a more common form of debt recovery.

Other research findings have established that the importance given to paying the poll tax was related to age and the associated financial commitments (Erskine 1991). In other words, patterns of financial priorities appear to be a function of position in the age cycle : a low income family with young children might place poll tax payments low down on its list of financial priorities after food, clothes, energy bills and rent payments for example. A pensioner might have a different order of priorities. In summary, different levels of payment and the stage at which payments were made between age groups reflect attitudes towards 'authority' and the law as well as existing financial commitments, the order of priorities they result in and the impact of the poll tax on household budgets.

SUPXPAY: "The Anti-Poll Tax Federation, the SNP and some Labour MPs have encouraged people not to pay their poll tax bills. Do you support this campaign in principle ?" (Question 4a)

WHENPAID: "During the first year, (when) did you pay the poll tax ?" (Question 3h)

AGE GROUP	18 - 24	25 - 34	35 - 64	65 and over	ALL
SUPXPAY*					
% In Favour	44	30	15	4	18
% Opposed	47	68	82	91	78
WHENPAID					
As soon as instalments were due	36	57	77	90	72
After some delay	18	21	13	9	14
After receiving reminders	29	17	7	1	10
Not at all	16	5	2	0	4

• Figures do not add to 100% : Don't know responses omitted.  
Table 8.1 Attitudes and behaviour towards non-payment : relationships with respondent age groups.

### 8.4 Non-payers as 'the other'

Poll tax non-payment has been conceptualised in terms of those who *can't pay* through poverty (portrayed as the 'genuine' non-payers) and those who *won't pay*, often refusing for political reasons to legitimise an unfair tax. Again, this is a neat division which has largely gone unquestioned in the political discourse. Thus those supporting non-payment (the SNP and the APTF for example) pointed to the growth of default as their success : people who objected to the tax on moral grounds were protesting in solidarity with those unable to pay. Local authorities and the Labour Party reacted critically, blaming the

campaign for persuading people who could pay not to pay. The following group discussion extracts suggest that the situation was more complicated than usually thought by either side in this argument. There are a number of explanations beyond this dichotomy as to why councils found themselves facing mounting budgetary problems related to poll tax shortfalls. In particular, the section of the public involved in non-payment expanded and was transformed to include previous payers.

Both the survey results and group discussion evidence confirm that the public did differentiate between an 'innocent' section facing financial hardship as a result of the tax and the 'guilty' who deliberately became non-payers. This choice of words is suggested in light of further empirical evidence, that there was considerable support for government assistance to those unable to pay (confirming that pressure to have the maximum poll tax rebate increased to 100% would have been popular). A clear distinction seemed to be made between groups of non-payers with their different reasons for being in debt, at least when the survey questions asking the public about this distinction were posed. Responses to these questions (and their relationship to key survey variables) are provided in Table 8.2.

The first question (coded ALLXPAY) asked whether respondents would support government assistance for *all those who had not paid their poll tax* (in the form of an amnesty along the lines of the SNP policy, although the SNP was not mentioned in the question to avoid loaded responses); the second question (coded CANTPAY) asked for a response to such assistance *only for those who were unable to pay*. The pattern of responses is strikingly different : the balance of opinion was decisive on both questions, being strongly opposed to the first proposition and almost as strongly favourable to the second suggestion. However, some interesting differences arose in the ALLXPAY reaction in contrast to the relatively 'flat' profile for CANTPAY responses (reflecting the degree of consensus on that question : large majorities in every category supported that proposition). Support for a general amnesty was twice as strong as the survey aggregate among those respondents characterised by significant increases in their tax burdens : youngest respondents, occupational groups D and E, residents of Inverclyde and supporters of Labour and the SNP. Oldest people were particularly opposed to the proposal but particularly strong in their support of a targeted amnesty on the grounds of inability to pay (this group exhibiting the largest difference between the two questions).

In every group, participants agreed that some people found difficulty in paying their poll tax bills. What did differ, between different groups and within groups, was the perceived balance of reasons for debt, in the extent to which genuine hardship was thought to be the major explanation.

ALLXPAY: "Some people have called for Councils not to collect money from those who have not paid their poll tax yet. This means that the government would be asked to provide the money owed. Are you in favour of this for ALL non-payers ?" (Question 4d)

CANTPAY: "Some people have called.....Are you in favour of this only for those who are UNABLE to pay?"  
(Question 4d)

	ALLXPAY		CANTPAY	
	% In Favour	% Opposed	% In Favour	% Opposed
ALL	11	89	78	22
(I) Age group				
18 - 24	26	74	85	15
25 - 34	12	88	75	25
35 - 64	10	90	73	27
65 and over	5	95	88	12
(II) Occupational group				
AB (Professional / Managerial)	8	92	69	31
C1 (Skilled non-manual / Clerical)	12	88	78	22
C2 (Skilled manual)	11	89	82	18
DE (Unskilled manual, unemployed)	26	74	81	19
(III) Local authority				
Eastwood	2	98	75	25
Edinburgh	13	87	77	23
Inverclyde	23	77	81	19
Stirling	9	91	79	21
(IV) Political party identification				
Labour	28	72	87	13
Conservative	1	99	68	32
SNP	21	79	85	15
Liberal Democrat	6	94	87	13
None	5	95	72	28

Table 8.2 Responses to survey questions ALLXPAY and CANTPAY : relationships with key variables.

In one of the Edinburgh groups, the following judgments were made :

- Bruce:

At the moment the rebate system is absolutely diabolical. This system with only an 80% rebate - these people who couldn't afford to pay before obviously can't pay a thing that's higher. Because you find, through reading the papers, that its the people in the poorer areas that obviously can't pay....
- Tim:

I know people who are saying "I'm not paying. I can't pay !" But the truth of the matter

is that they *can* pay, they don't want to pay. Because they've had it free for so long, why should they bother now ? I'll go back to what you said before (refers to Bruce), I agree entirely that the rebates system ....needs fine-tuning, because there are genuinely a lot of people who really cannot pay. There are and there's no doubt about that. *But there certainly is a lot more who.....just don't want to pay.* And I know several instances.

Dimitrio: ...because we agree, I'm sure, that there is definitely a minority who cannot pay and don't probably deserve to pay anything at all....But the people that they (the councils) have to concentrate their efforts on is this group who are blatantly saying "we're not paying".

(Extract from Edinburgh Group I. Emphasis in original)

The inadequacy of the rebate system was consistently mentioned in the groups, without prompting, usually with support for exemptions from local tax for those on low incomes or receiving benefit :

Jim: If they are on Social Security they have still got to pay 20%...take it off at source, at the Social Security.

Mary: But that was the crazy thing about the Social Security. They gave it on the one hand and then they took it away.

Jim: They should take the benefit off. Don't give them the benefit. If it is £5, take it off.

Mary: Better still, just don't ask them to pay. If they are on Income Support they haven't got anything anyway. So what is the point in asking them to pay ?

(Extract from Stirling Group)

Two members of the Inverclyde Group emphasised not those deliberately choosing to default (considered in more detail later in this section), but their opposition to the widening of the tax net and the extent of inability to pay respectively :

"I think it is tragic for the young people. I spent my last eight years before I retired in the Scott Lithgow training centre (shipbuilders)...But when the yards closed we sent the boys nowhere. And (they) are still walking the streets. Some of them are pushing prams with a wife and a couple of kids and they have never done a day's work yet. I think it is disgraceful. And yet these people, they are included in the poll tax."  
(Daniel, Inverclyde Group)

"I would think that the people who are not paying are mostly people who can't pay. The ones that can pay and won't pay it are in the minority..." (John, Inverclyde Group)

The conclusion from these extracts is that evaluations about the significance of inability to pay poll tax bills were based on interpretations of the local situation. These were as likely to be perceptions of how the poll tax affected other households as actual experiences. The level of non-payment or late payments, as well as the degree of support for non-payment, differed considerably between the four local areas in the survey (Table 8.3). Inverclyde

stands out as the area with the highest level of late plus non-payment (over 40% of respondents) and, in common with the other authorities, this figure was higher than that proportion stating its support for the principle of non-payment. This suggests a group of respondents who did not favour poll tax default but nonetheless did not pay on time. (Evidence in Section 8.5 from Edinburgh Group II points to a 'tactical' explanation). In Inverclyde then, opinions were much more likely to reflect actual local knowledge of non-payment experiences than in Eastwood for example where the problem of non-payment was very much one experienced in *other* communities. In other words people are willing to read into the motives of other people at a level of abstraction. Moreover a judgment as to whether someone is a 'genuine' non-payer or not was based on different criteria for different people. For some it was difficult to understand the scale of the protest accompanying the poll tax :

"Perhaps mounting alarm about the poll tax could be dispelled by explaining it in terms the fearful can understand - as a small weekly payment, not a large annual rate....The average charge of £178 works out at £3.42 per week."

(Alice Coleman, quoted in MacGregor 1991, pp.13-14)

Aside from the point that even the lowest taxed District among the four authorities studied here set a charge double this amount in 1990 / 91, this argument (which presumably implies surprise that non-payment should develop on a significant scale) overlooks the burden of a new tax on top of existing budgets. The point then is not whether low income households could afford £3 or £6 per week, but whether *extra* payments of these amounts could be afforded.

LOCAL AUTHORITY	Eastwood	Edinburgh	Inverclyde	Stirling	ALL
<hr/>					
WHENPAID					
As soon as instalments were due	88	70	59	72	72
After some delay	8	14	16	18	14
After receiving reminders	3	11	19	6	10
Not at all	1	5	6	3	4
SUPXPAY					
% In Favour	8	21	33	17	18
% Opposed	89	76	64	78	78

Table 8.3 Payment behaviour and support for non-payment: relationships with respondent's local authority.

Within the 'won't pay' dimension to non-payment, the group discussions considered at least three motives other than political mobilisation through the non-payment campaigns to explain the extent of poll tax debt. Despite the cross-group strength of opposition to non-payment, it emerged that a number of participants were also non-payers in one sense



without seeing themselves in those terms, and that more were prepared to become partial non-payers depending on how the problem would come to affect them. The underlying suspicion that a large number of non-payers were neither unable to pay nor reluctant because of strongly-held political principles surfaced in the Inverclyde Group when its members were asked to consider the main reasons for non-payment locally. One participant drew upon his own knowledge of the area :

"I would think that I have a fair feeling for my community. I know it in a pretty broad spectrum...from the east end (of Greenock and Port Glasgow) through to the west end. Politically-motivated non-payers would be a tiny percentage. There is not a lot of political motivation, in Greenock in particular. The biggest percentage of non-payers I think would be better summed-up in a colloquialism as being *chancers*. They are chancing it. That they are not going to be taken to court, there is not going to be a warrant sale. They have heard that they are not going to be pushed hard for payment of this, that it is impossible for the local authority to go after everybody. So they are chancers." (Tom, Inverclyde Group)

The suggestion here is that this group of non-payers were guilty rather than genuine because they are perceived to have the money to pay. This view contradicts that of John (above) who argued that won't payers (or chancers) were in the minority in Inverclyde. This idea of deliberate defaulting on poll tax payments for no other reason than not wanting to pay was put to the group which was convened after the Inverclyde meeting, with the following reaction :

- Gillian: There is always the legitimate folk who can't pay, who are just really struggling away...but we have got the chancers ourselves....They couldn't care less about it.
- Caroline: Are they not generally the people that could afford it no bother though ?
- Ross: Oh yes.
- Caroline: So in fact they have actually got the money.
- Gillian: If the guy gets £500 in his hand, he spends £400 of that in the pub....the rest is his digs.
- Ross: I mean, he has just not paid a stitch at all....we work for an insurance company and we are reasonably paid. This guy...can well afford to pay it, but money just goes through his hands like sand....He doesn't feel any responsibility to....
- R: So it is not political...
- Ross: I wouldn't say it is political. I am sure there is a lot of people who just won't pay it because it is another £30. I mean once you pay it, once the Government...or the Council get £30, you've lost it....people just think to hell with that - I am not paying that ! I can go out with £35 and have a good time.

(Edinburgh Group II)

Moreover, this non-payment motive was thought to create its own dynamism through other people realising the opportunity for exit from the costs of local government services :

" 'She never paid it last year. Not once and got away with it. So I am damned if I am paying it this year'. I

have heard it in the town." (Fiona, Inverclyde Group)

These discussions were particularly salient at the time of the group meetings early in 1991, since the costs of non-payment as reflected in an extra element built into the charges set by councils for the following year were becoming obvious. Given frequent references to chancers (or freeriders to borrow the term used in the original Green Paper introducing the poll tax in 1986), the reaction to having a 'non-payment tax' levied upon those paying the poll tax was striking in all of the groups. The phrase "a red rag to a bull" was used separately in three meetings and one woman described deliberate non-payment as "unforgiveable". The extent of hostility was then probed : recalling the importance participants earlier attached to staying within the law, some of the reactions may appear surprising. Discussion in the second Edinburgh group for example, composed of poll tax opponents, underlines the idea of non-payers as 'others' who should be held responsible for their own actions :

Gillian: I mean I am supposed to be responsible for Ross's poll tax (husband), but I am not going to be held responsible for yours really, if you know what I mean (addressing Caroline). Effectively, that is what they are trying to do.

Ross: How can they justify other people's debts and add them on to people that are paying ?  
Legally that can't be correct.

(Edinburgh Group II)

Given the proposed poll tax figure in Edinburgh (1991 / 92) of almost £600, the scale of the 'non-payment tax' levy was particularly visible. Even though these costs in Inverclyde were rather less, members of that group were typical of other participants in the following extract :

John: It is going up another £83. That takes in £35 for non-payers. I would say it takes in a lot more than that....And I can tell you and the District Councillors or anybody else, *I will not be paying for the non-payers*. Neither my wife nor I. £35 will be deducted of the £83 and I've never been in the jail - but I am prepared to go to jail.

Tom: I think it is fair to say that you are expressing a sentiment that is very strong throughout Inverclyde.

Fiona: I think you'd be surprised how strong. The thing that surprises me is that nobody has put a thing in the paper saying "Let's join together, all those going to refuse to pay this £35." People who consider they have never broken a law in their life - solicitors, doctors and so on - are saying "I'm not paying this £35."

(Inverclyde Group)

John's determination not to pay for someone else's debt raises an interesting difference between the legal process in Scotland and England, since it was not possible to be jailed

for poll tax debt in Scotland although it was possible in England. Support for the last point made by Fiona came in a later meeting in Stirling where the increase in Central Region's 1991 / 92 charge of £70 included £20 for outstanding debt :

"I am totally law-abiding. I have to be to be a solicitor. But....if I have to pay for other people's non-payment I will not do it." (Mary, Stirling Group).

Evidence from the group discussions suggests that attitudes to the law are not as unconditional as first appeared. In effect the threat to withhold a part of the local tax bill constituted an alternative form of refusing to pay even if group members would clearly not consider themselves as non-payers. Moreover it too had its own dynamic, dependent upon the perceived extent of other people's non-payment and how far they had been 'getting away with it'. This prompted the unusual occurrence of Scottish Conservative Party supporters organising a street demonstration in Edinburgh to protest at the non-payment levy on local bills. This was probably the only example of a pro-poll tax demonstration, organised around an adaptation of the anti-poll tax campaign slogan : "Can Pay Must Pay" (The Guardian 5 November 1990). In Eastwood District, one of the few local authorities where non-payment was not significant, reflecting the extent of real tax gains since rates were abolished and the low level of local charges, other signs of a counter-protest to the non - payment campaign were emphasised by a leader of the Conservative movement in the Church of Scotland (Evening Times, 4 February 1991). He insisted that he would refuse to pay the sum added for non-collection in the larger Strathclyde Region element of local bills. A local colleague could not *encourage* people to withhold part of the poll tax bill but he did sympathise, particularly because the levy was based on non-payment occurring beyond Eastwood's boundaries :

"The burning question in my mind....and a lot of my constituents and my mail has increased greatly and my surgeries have been busier...demanding to know what we as Conservative Councillors are going to do with the thousands upon thousands of people who can pay but won't pay" (Extract from interview with Eastwood Conservative District Councillor).

Clearly it was the principle of being held responsible for another person's debt that fuelled the strength of the anger rather than the size of the poll tax bill itself or the size of the 'non-payment levy'. The threat of such a partial tax revolt recalls the similar threat made in Scotland following revaluation of domestic rates in 1985 (Chapter Four). Parallels can be drawn with the belief that tax increases were not legal and could therefore be denied legitimacy by refusing to pay them, although in the case of the rates protest Stirling Conservatives who voiced such opinions referred to the constitutional position of Scotland being revalued apart from the rest of Britain. However, the parallels should not be taken too far. Although they demonstrate the ambiguity of being 'law-abiding', the difference with the poll tax lay with the breadth of the potential protest. Since the poll tax was a per capita charge, the non-payment increment was also a per capita levy on those who paid the tax. Thus it had the same regressive incidence as the tax itself, which may explain why

hostility to non-payment was, if anything, sharper among those paying while finding it difficult to do so (including the pensioner members of the Inverclyde group for example). Whereas the Strathclyde levy caused outrage in Eastwood, it would have borne less heavily than in Inverclyde on the majority of households (in contrast to the increases caused by rates revaluation). The suggestion then is that the principle of paying for someone else is unpopular in each of the authorities but that in Eastwood and the gaining neighbourhoods of Edinburgh and Stirling *the principle was more painful than the actual financial cost*. Thus the suggestion that the "have already paid, won't pay any more" tendency was mainly to be found in Conservative-supporting areas (Travers 1991; McCrone 1991) should be corrected. This reaction again underlines the visibility of the poll tax and council procedures for dealing with non-collection. The costs of tax shortfall in funding public services bear more directly on payers than the costs of budget difficulties in other sectors. One Council Treasurer made this point by a comparison with a non-public sector situation :

"...you wouldn't go to Marks and Spencer and unilaterally take fifty pence off a £3.50 price tag because of pilferages. That's what this amounts to." (The Guardian, 21 October 1991)

The problem lies in the nature of many public services being universally available (in theory at least) and paid for by taxation. Unlike the market position described by the Treasurer, no 'exit' is officially available from the costs of public services : the public can decide not to shop in particular places and thus avoid the costs of other people's decisions but (again in theory) it cannot decide not to pay poll tax bills to avoid the costs of other people's non-payment decisions. Higher fares on public transport passed on because of non-payment of fares would be a further example and probably as unpopular as poll tax non-payment *if the precise financial implications were as transparent*. Moreover, a time element ought to be introduced. The results from the postal questionnaire relate to a period in late 1990. One finding (see Chapter Six) was that people who paid usually considered themselves to be subsidising non-payers, without significant differences between party supporters. Another question, asking respondents to evaluate the motives of non-payers, produced a very different reaction : a majority of all non-Conservative supporters disagreed that non-payers simply wanted "something for nothing". By the time of the group meetings, there appeared to be a movement in public opinion decisively against non-payment as the extent and the personal costs involved became clearer. While there is no attempt to present the groups in this research as representative of the wider public, the members were all poll tax payers. The absence of a toleration towards some strands of non-payment (implied by this second survey result) was marked in the groups. In other words, the survey findings amount to a valuable insight into public attitudes but as a time-specific glimpse of opinions. The importance of a complementary qualitative research method becomes clear.

The 'something for nothing' explanation for a part of non-payment raises some interesting questions. Above all, aspiring to something at minimum or no personal cost is widespread

rather than being attributable only to deliberate tax evaders. Sears and Citrin (1985) consider the belief that state taxation could be cut in California's Proposition 13 referendum without the disadvantage of service cuts as evidence of a similar 'benefits without costs' idea. In Britain public opinion surveys have monitored attitudes towards the tax - service tradeoff (Game 1984; see also Chapter Seven). It may be that posing different questions - about spending increases without tax increases and tax cuts without service cuts - would prompt greater enthusiasm precisely because they would express the 'something for nothing' aim. Put simply, if people believe there are ways of avoiding costs, most will be attracted by them. Poll tax evasion (on the grounds that it was possible to get away with it) and accounting fraud (white collar income tax evasion) are two variants on the same theme, although they would not necessarily be viewed in the same way by the public (Lewis, 1982 suggests that income tax evasion is considered as less of a crime than welfare benefit fraud, for example, regardless of the sums involved).

A further reference to a group exchange is provided to emphasise the strength of feeling that existed between people - even when the groups were designed to bring together people of broadly similar opinions - and as a link to the next section. The argument about non-payment is not grounded just in the additional costs which exit imposes on other people. It also makes reference to the continued benefits which non-payers derive without contributing towards their costs. The first Edinburgh group's thoughts are revealing in this respect. The following extract was also used in Chapter Two to make a point about the methodology of group discussions :

- Carol: I have three sons who won't pay it.....they get a rebate, but two will not pay because they are politically against it.
- Tim: Why are they against it ?
- Carol: You'd have to ask them....I mean it's their political views, I can't give them mine.
- Alice: Are they quite happy to accept the use of all the services that are given by the people who are paying the poll tax ? You know, are they quite happy to have their buckets emptied and the water in the tap ?
- Carol: Again, you'd have to ask them - you see I can't speak for them....
- (Alice: No)
- Carol: ....and don't attack *me* please.
- Alice: No no no ! I'm not attacking you, I'm just asking the question.
- Carol: Yes, well ask them....and they're not here.
- Alice: This is what I think a lot of people are complaining about...you're not going to pay your poll tax....but nobody's said "don't lift my bucket away, I'll take it to the dump myself...." There's no way you can live in the town without using the services. Somebody's got to pay for them.

(Edinburgh Group I)

This extract from the transcription illustrates the potential of the poll tax to raise underlying tensions. One participant was anxious to question another about non-payment, although she was not personally responsible for it. The positions of the two women became critical and defensive, and although the conflict was temporary, it might have compromised the possibility of continuing with an open discussion of these controversial issues. It proved difficult to return to the subject of denying non-payers the benefits of local services, one of the attitude prompts included in the original questionnaire. The subject of how to 'deal with' non-payers divided respondents along what was described in Chapter Six as a libertarian - authoritarian axis. In terms of the group discussions, the means of recovering debt was approached from an alternative direction, since cutting off water supplies or stopping refuse collection from non-paying households were hardly practical or desirable solutions.

On this point, the groups in Edinburgh and Stirling were notably more critical of the role of their councils in not tackling the problem of non-collection. The debates moved away from a focus on interactions within civil society towards those between the state and civil society. While these are not the concern of this chapter in general, their relationship to non-payment merits some discussion. In both the Edinburgh groups the perceived unwillingness of the Council to pursue non-payers was discussed. One participant who had voted for the Labour Party in the previous District Council election argued that :

"They just keep pushing up the poll tax bill. I mean, I don't know... *if I believed they were actually making an effort to collect it I'd probably pay it.....*there are people I know who just haven't paid a jot of the tax for two years, but nothing has ever happened to them. How can they justify that ? I'm sure if you didn't pay your rates they would be on you like a ton of bricks." (Ross, Edinburgh Group II. Emphasis added).

Frustration at the ability of non-payers to get away with it was accompanied by a more political explanation in the setting of the other Edinburgh discussion. These extracts confirm the earlier point about attitudes being conditional on both experiences and perceptions of how the system was being 'played' by other people :

- Tim: There's no incentive for a Labour Council to administer a poll tax accountable system correctly because it's not in their interest. They obviously want to make it look as bad as possible so that they will win the next local election.
- Carol: Yes and I think that's why there is a lot of non-payment : to try and *make it* founder.
- Tim: Yes exactly. The effort should be concentrated on getting people to pay, whereas at the moment it's, if you don't pay then fine, you don't pay...
- Bruce: You've got the diabolical situation too of, they reckon, a thousand of the Council's employees not paying.
- Tim: Well they're Labour Councillors, so why shouldn't they stir it up a bit ?

Bruce: ...never mind what political creed you are, Labour have definitely not tried a leg to collect the money.

(Edinburgh Group I. Emphasis in original)

This debate was particularly ironic since the Finance Chairman of Lothian Regional Council (the authority charged with collection and responsible for the largest share of Edinburgh's poll tax bills) subsequently became known as the most enthusiastic Scottish Labour politician to pursue those who could afford to pay but decided not to (the won't-payers). This stance was widely reported in the press, earning him some criticism in sections of the Labour Party in Lothian (Edinburgh & Lothian Post, 6 December 1990). By the 1991 / 92 financial year, the budgetary problems facing the Region reached a scale such that proceedings were started to declare those with the largest debts bankrupt, including the possibility of debt clearance by freezing property assets.

Problems facing councils through poll tax debts stemmed more from their narrow powers to collect the tax than their unwillingness to recover local revenues, at least once the system was well established. Councils were able to directly pursue their own employees (which proved a popular strategy among many group members) : all other non-payers were pursued by debt recovery agencies following a course of informing those in arrears with their payments of the time by which a partial then a whole payment had to be made. Beyond this, non-payers were advised that their bank account may be frozen or their wages arrested, although the reluctance of banks and employers to co-operate (in addition to the sheer logistical problems of locating accurate details) meant these options proved less than effective. The final sanction, the poinding of goods and a warrant sale, also proved impossible to implement. Nevertheless participants contrasted the effectiveness of collecting rent and rates arrears with the cumulating poll tax debt, although occasionally with inaccurate information about powers of eviction and without reference to the logistical differences between debt on properties (or households) and on individuals.

A clear authoritarian dimension existed in how some sections of the public reacted to non-payers on the evidence of group discussions and survey results. Considerable support existed for local government to have wider powers to pursue non-payers. While this probably reflected the priority that non-collection should be minimised in order that the extra costs were not passed on in the form of tax levies (i.e. based on the material consideration of the financial burden), it was also an expression of the principle arising in the context of taxation ; people dislike paying taxes but accept them reluctantly as the costs for receiving public services. The 'pain' of taxes is bearable only as long as other people are considered to be experiencing a fair share of that burden as well. If not, and this is how poll tax non-payers were interpreted, the reaction becomes hostile.

A last point relating to the debt recovery process concerns warrant sales specifically. During the Regional Council election campaign the year before the group meetings (May

1990), the SNP had attacked Labour for its intention to implement warrant sales after that election date. While the Labour Party denied this, political observers believed it to be vulnerable on this issue given the need to reduce debt but the unpopularity of warrant sales as a debt recovery method. It is, then, surprising that group members were not particularly opposed to the method. The Edinburgh groups included some completely unimpressed by the "big song and dance about the warrant sales". In Inverclyde one group member commented on the effectiveness of the *threat* of a warrant sale after an attempted valuation in Greenock :

Daniel: It is a shame for Scotland altogether when you see what happened in this town....they broke into people's houses and emptied out their furniture.

Fiona: Yes, but the thing that surprised me after that was the reports of the number of people who appeared at the Sheriff Officers'.....There was major panic. The next day you couldn't get near Duff Street for the number of people who had got a fright and arrived to pay. Now if they couldn't pay, where did they get the money from....when they discovered they were going to lose their furniture ?

(Extract from Inverclyde Group)

Only a small number of warrant sales were attempted during the first three years of the poll tax in Scotland. Thus while the reaction of some of the group members was surprising, confirming in their view the reality of deliberate non-payment, it is likely that wider public opinion would reflect the extent to which inability to pay was seen locally as the major explanation for non-payment. (Within the Inverclyde group opinions on this differed). Moreover if warrant sales were to have taken place more frequently, public hostility would have hardened and raised the issue of debt recovery to a more prominent position in public debate. Opposition based on the ineffectiveness of a warrant sale to clear debt would have become opposition based as much on the prehistoric method of public auction.

## 8.5 The ambiguity of non-payment attitudes

The previous section focused upon the growing significance of non-payment in the public discourse, widening the terrain on which the poll tax debate has been played out. There is convincing evidence to suggest a polarisation within civil society between non-payers and payers, expressed as hostility towards those in debt (but mainly those perceived as deliberately refusing to pay) through the principle of 'getting away with it' and the costs passed on to others by such an exit strategy. The need to remain within the law was commonly referred to, although attitudes towards legality and illegality appear conditional on *interpretations of how people perceive themselves to have been treated by the system relative to others*. Attitudes are thus based on evaluations of positioning within society. Despite the strength of opposition to non-payment expressed in the groups and the survey results, there is further reason to point to the ambiguous nature of attitudes



even on this issue, rather than their unconditional character.

To emphasise this point, the group discussions are drawn upon to illustrate what seems surprising given the evidence presented so far. Both Edinburgh groups hint at qualifications to the reaction to non-payment. The second group, opposed to the poll tax but also to non-payment, considered how two of its participants were adding to the Council's budgetary problems by becoming temporary non-payers (similar to the categories suggested in Table 8.2) :

Caroline: I know I held back paying. I would go on paying it a lot in arrears. I wouldn't *not* pay it. But.....

Gillian: You just feel like you are spreading the inconvenience. And as long as you are inconveniencing them....

Caroline: You are making it harder for them.

Gillian: So you get some satisfaction out of it, don't you ? That is why we are always two months late....we always pay it every month, but we are still two months back the way.

(Extract from Edinburgh Group II)

The speakers in this extract negotiated payment of the tax in a similar way although for different reasons. Gillian returned to an idea expressed earlier in the meeting when she spoke of the Council's ineffective method of collecting the tax, doubting its political will to do so. The criticisms made of the Council lead to a situation where their local tax payments were made grudgingly and late. The decision was expanded on by her husband : the local authority had created some of its own financial problems and neither considered it their responsibility to pay on time in these circumstances. Their experience with the local payment office underlined their reluctance to adhere to 'the rules' of paying on time when no action was proposed against them despite their arrears. In other words these participants were also able to get away with paying late, so they did so. Nevertheless note the comment made to emphasise that payment in arrears did not mean they had become non-payers : "we always pay it every month". The speaker attempted to position herself apart from 'the other' (the non-payer), the focus of earlier criticism. This example suggests that the conditions by which interaction with the local authority is agreed to are not universal. The first speaker in the above extract (Caroline) was less motivated to 'punish' a council which she disagreed with or to take a critical view of non-payers. Her earlier explanation illustrated that non-payment was not unpopular with all group members:

"This is not going to be popular round this table. I've paid my poll tax....massively in arrears, I really resent paying it. I've got a lot of friends who are employed by the Council....and their jobs depend on people paying their poll tax. *But I still think that if people, however resentfully, continue to pay....the Government will say "Look...they are getting used to it, it is going to work." If people don't pay...they have got to get rid of it at some point.*" (Caroline, Edinburgh Group II. Emphasis added)

This second motivation for being attracted to the idea of non-payment or late payment to slow down the collection process could be found elsewhere in the discussions. In the first Edinburgh group, more surprisingly given its general sympathy for at least the Government's aims with the poll tax, a pro - Conservative member who expressed strongly negative thoughts on non-payment made the same point :

"Having said that I don't agree with not paying, how much attention would the Government have taken of the anti-poll tax feeling if people had all paid and said "We don't like it, but here we are paying it." Would they have just said "Well that's fine, they'll just get used to it. It won't happen next year" ?" (Alice, Edinburgh Group I)

This comment prompted general agreement particularly when it was related to the Government being perceived as having ignored Scotland. These extracts point towards some degree of consensus around a number of political issues which is able to command agreement among people with views as distant as the participants quoted. This consensus is often rooted in an identification with Scotland's distinctiveness from England. Some refer to the divergence in political behaviour in identifying with the idea of 'Scottishness' whereas others draw upon cultural differences (in terms of separate educational and legal systems for example or different attitude patterns). The important point is that this current, if not a cleavage, has sometimes been able to transcend politically-based judgments as in this example of a non-payment opponent partly identifying with one of its motives.

To be more explicit, there is considerable ambiguity surrounding the reaction to non-payment. Beyond the public protest at non-payment, there appeared to be a latent view - even if only a minority one - that it was a useful means of demonstrating opposition to the tax. Members of the public like Alice (Edinburgh Group I) would never take part in the tax protest by not paying, but may have been willing to express secret support for the message being sent to the Government by non-payers at the same time as openly criticising their 'something for nothing' behaviour. Moreover, this view was more significant in the first year of the poll tax in expressing *Scottish* opposition to a largely disinterested Britain (and a London-based media which would only awaken to the poll tax after April 1990 when it was introduced in England). This did not amount to acceptance of non-payment, particularly not when the debate in the groups specified own experiences (of the non-paying neighbour who could well afford to pay for example). Yet, at a sufficient level of abstraction, opposition was occasionally compromised by a sentiment along the lines of "we don't agree with them, but in some ways you can hardly blame them." Given the proportion of the public colonising the attitude territory characterised by both opposition to the poll tax and opposition to non-payment in principle, such ambiguity may have been more common than expected below the surface of usually expressed opinions.

## 8.6 Implications for citizenship

This chapter concludes with a far-reaching question : what was the significance of the non-payment phenomenon for civil society and citizenship ? Non-payment may have been the specific product of the poll tax and defined by it uniquely. As stated earlier, the non-collection level on domestic rates was negligible in comparison. This might mean that the abolition of the poll tax in April 1993 and the re-introduction of a property tax would end the problem. Indeed the announcement of the future abolition of the poll tax (in 1991) was expected to begin that process of reducing non-payment. However such predictions were over-optimistic: non-payment in fact continued to grow as the public found other reasons not to pay or to pay in arrears (Figure 8.1). Some councils argued that many payers were confused by the Government's review and delay in the billing process (following the 1991 Budget poll tax deduction and the postponement of re-billing for three months). Some of the public believed the tax had already been abolished during this delay. Others simply argued that if the tax was going to be abolished anyway, why continue paying it ? This prompted Strathclyde Regional Council to take the extraordinary step of advertising in the press to remind poll tax payers that the tax still had to be paid, such was the low level of payment by June 1991 (Figure 8.2). These facts of non-payment were a particularly visible dimension of its legacy although not its only one.

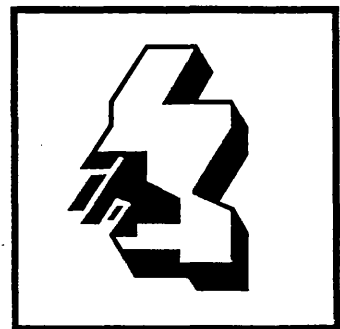
Firstly, deliberate non-payment as distinct from that resulting from inability to meet demands was problematic enough to interpret. Certainly the 'partial' non-payers and the 'temporary' non-payers were products of the background noise in the poll tax system. An alternative local tax in itself ought to resolve their grounds for complaint, although it is worth considering the great importance this later group of protesters attached to longer-term non-payers being pursued once the poll tax was abolished. Opponents in principle to the regressive incidence of the tax should also have found their reason for not paying removed. If such opponents were mobilised by the political non-payment campaign, presumably the SNP's willingness to end its involvement pointed in that direction.

More significantly the position of those in debt through their inability to pay became unclear once the decision to abolish the tax was announced. It was surprising that some in the anti-poll tax movement accepted the Government's announcement of future abolition (by 1993) as the outcome they had sought. Although this was indeed a spectacular policy change, it would remain a victory only in principle for two years. By ending their protest and urging those in debt to start paying (or simply to "write a cheque" to quote one campaigner), some sections of the protest appeared to have overlooked the extent of the problem facing many low income households : poll tax debts accumulated possibly over a number of years, non-receipt of rebates which they would have qualified for and a lack of resources to pay. The APTF in contrast confirmed its campaign in favour of an amnesty for non-payers. It argued that if the poll tax was regressive in 1989 it would remain so until 1993. In particular the Government's review leading to abolition made no provision for ending the 20% minimum payment rule over its remaining two years, even though the

# The Poll Tax

Strathclyde Regional Council reminds you that the Poll Tax will remain with us for the next two years.

In order to finance vital services such as schools, police and transport, you must continue to pay the Poll Tax.



**Strathclyde**  
REGIONAL COUNCIL

Figure 8.2 Strathclyde Regional Council advertisement on poll tax payment (June 1991).

principle of 100% rebates had already been conceded for the replacement council tax. For these reasons the Federation continued its activity against debt recovery procedures (leading to the jailing of its Scottish Chairman following a disturbance at an attempted warrant sale in Glasgow in late 1991).

What is much less certain is how much of a lasting impact on public attitudes towards issues of taxing and public services the experience had. If non-payment became a habit for some people and the 'political objection' clause was one of convenience, then disturbing questions about exit from the costs of citizenship would be raised. In this respect the poll tax prevented rather than assisted the development of a serious public debate on taxation as the costs and public services as the benefits written into the 'contract' between the (welfare) state and civil society. Probably a small proportion of the public would reject this argument outright (although probably more so because of the poll tax), but its significance should not be exaggerated. More important is the growth of attitudes which accompany disenfranchisement at one edge of civil society. Writing before the introduction of the tax to England, Suzanne MacGregor argued :

"Because it (the poll tax) will be seen to be arbitrary, chaotic and unjust, those adversely affected by it, especially a swathe of new young voters, will be finally turned off the idea that it is possible to have....well-organised, responsible public services" (MacGregor 1989, p.63).

While not specific to groups 'at the edge', those brought into the local tax net for the first time and the heaviest relative losers were most likely to be disaffected in this way. From a citizenship perspective (see Smith 1989 for a geographer's interpretation), this may prove to be one of the most damaging outcomes of the poll tax. The impact upon electoral registration appeared to be the most obvious negative outcome (Paddison, 1990 for example). Moreover this cannot be traced to the anti-poll tax campaign itself, since the APTF frequently urged its supporters to remain on the register but avoid paying. Deregistration was a spontaneous response to the tax without political organisation encouraging it. With the link established in many minds that the right to vote was to be a cost rather than a benefit of citizenship (its price being in the form of local taxation), reversing the decline may have proved much more difficult had the tax not been abolished when it was. Fears that the 1991 Census returns would be particularly inaccurate in areas of high deregistration were not generally borne out. More specifically, as MacGregor (1989) noted, the perceived incentive in not registering to vote may be the most enduring side effect for some young people because those avoiding registration at their eighteenth birthday were effectively unintegrated into having an official stake in the political process. The extent of the problem can only be guessed at from registration and Census data, but since non-payment was expressed relative to anticipated revenues (and this was calculated on the basis of those *registered* for the poll tax) *the non-registered were not included in calculations*. In other words official non-payment figures were certainly underestimates. Following this research, the voices of non-payers and the non-registered unfortunately remain unheard. Their reasons for exit were uncertain although it is not difficult to see

how the costs of citizenship were raised too high for some poll tax losers to remain as official participants in the state - civil society contract. The group meetings did however provide a setting for other people to read into the motives of non-payers. Although some members insisted on their recognition of the 'can't pay' justification as separate from the 'chancers' mentioned in Inverclyde, some confusion was evident in the views being expressed. This conclusion then considers from a more conceptual perspective the role of the poll tax in highlighting more fundamental views of 'other people' in civil society. This leads into the ideas to be discussed in Chapter Nine about alternative forms of exit.

The distinction between those unable to pay and those refusing to pay was introduced with the qualification that it was an imperfect means of representing non-payment. For some participants in the research, the characteristics of 'the unable' became synonymous with those of 'the unwilling'. Before referring to specific examples, an explanation of the processes at work is valuable. The interactions within civil society are complicated when issues of taxation are introduced. Alan Lewis in "The Psychology of Taxation" (1982) points to the processes of evaluating other people and their worth in making claims upon public spending. His conclusion was that increased welfare spending is not, as a block, any more or less popular than cutting taxes (the preference of the second and third Thatcher administrations). Attitudes at the abstract level on such questions have tended to be ambiguous and weakly held (explaining the considerable shifts in public opinion over time). Instead, specific examples as to who would benefit from proposed welfare increases divide public attitudes : higher state pensions and disability benefits are usually the most popular targets for higher investment in welfare, whereas more money for the unemployed and single parents are more likely to attract the label 'handouts'. These responses appear to originate in wider normative views as to how society should work and reward or discourage sections of the population. In identifying 'worthy' and 'unworthy' citizens, people interpret the value of other people relative to people like themselves (or more correctly the people they aspire to be). This refers to the idea of *positionality* which was so popular among social and cultural geographers in the early 1990s. The Hirsch idea of social distance (see the extended discussion in Chapter Nine) is relevant here as people aspire to the perceived standards of 'right' (as opposed to 'wrong'). The *attitudes* associated with 'rightness' can be attained even if the perceived social locations are harder to reach. 'Wrongness' thus becomes a location and a set of characteristics to distance oneself from, often leading to a stigmatisation of the lifestyles assumed to define it. These ideas need to be worked through more thoroughly than this analysis can achieve. Britain's social class differences and their changes over time (the poll tax experience intersecting with them) do appear to provide an appropriate setting in which to consider these issues further.

An important referent in creating and maintaining social distance is economic capital, although to reduce the distinctions to income-based distance would be a serious error. With poll tax non-payment, low income families were sometimes considered to be using the money available to them inappropriately. Their order of financial priorities was

referred to critically by a number of questionnaire respondents and more implicitly by some group members. Summarising the doubt that the poll tax resulted in genuine inability to pay (recalling Alice Coleman's position), one questionnaire respondent commented in the open-ended concluding remarks section :

" 'Can't Pay' people spend money on cigarettes, drink, satellite TV and holidays."

(Male Conservative voter, Eastwood)

One group member echoed this sentiment : "Who pays for all these satellite dishes in the council estates if they have no money to pay their poll tax ?"

(Tim, Edinburgh Group I).

Both extracts illustrate the views of many middle class poll tax winners but also an opinion to be heard among working class people who experienced the gearing effects of non-payment on their poll tax bills. Tim (Edinburgh Group I) earlier insisted that some people did face genuine difficulties in paying the tax, but this quote suggests an ambiguous stance. When the speaker drew upon his own experience of other people, his earlier evaluation is compromised. The emphasis on council estates, where group members had agreed that problems of poverty and inability to stretch low incomes to meet poll tax payments were concentrated, is revealing. Public sector housing is another element of state spending which could equally well be placed into the evaluation process advanced by Lewis. There is certainly an attitude position (evident in Edinburgh Group I) defined by discontent with council house rents being subsidised and with council programmes to replace windows or install heating in their housing stock. The belief that home-ownership would encourage tenants to "become more responsible for their homes and gardens" as one Edinburgh participant commented is also part of this construction of council housing as a negative investment. The expansion of satellite TV dishes into some of the most deprived housing estates in central Scotland formed a common talking point for the public (one estate becoming known locally as 'Satellite City').

One of the most widely-read Sunday newspapers in Scotland (The Sunday Post) ran an article in February 1991 claiming to have identified "the worst street in Scotland for non-payment". The story concentrated on a street in Pollok, one of Glasgow's largest council housing estates and its apparent non-payment rate of 80%. Accompanying the article was a photograph showing a block of houses with satellite TV dishes attached. The photograph was not commented on in the report, but the conclusion to be drawn could have coincided with Tim's (Edinburgh Group I). The perception that satellite television was a luxury was compromised by some retail outlets revealing that it could be rented at a low cost for an initial period in an attempt to boost sales. The example was also of interest because the high level of non-payment in this case did reflect the strong local organisation of the Anti-Poll Tax Federation in Pollok. Its Scottish Chairman, Tommy Sheridan, lived locally and became the District Councillor for the Pollok ward in 1992 representing Scottish Militant Labour. (This occurred one month after he had won more than 6000

votes (almost 20%) in the General Election). Both campaigns were distinctive because the candidate was in jail following his arrest at an anti-poll tax demonstration. Attitudes towards housing tenures are an intriguing subject touched upon in Chapter Four but separate from this study. As this example demonstrates, public attitudes are often defined by spatial references (to 'council estates' as places). The significant finding is that low income households provide a common focus for criticism, not just for the 'socially distant' represented by some of the members of the first Edinburgh Group.

There is no intention to exaggerate the critical opinions existing within the section of civil society studied in this research. Evidence could equally have been presented from another group, reciprocating these views against those groups at a more affluent edge of society (based on the tax gains made from abolition of the rates). The reason for emphasising these extracts is to focus on the willingness of people to interpret the lifestyles of other people whether or not opinions are rooted in experience. The difference between the person referring to a work colleague non-payer as a 'chancer' and the participant making a general point about why non-payers were in debt was such a difference between experience and belief (or specific and abstract references). The judgments used in arriving at opinions on non-payment were not a product of the poll tax. Ideas about the unemployed being responsible for their own problems and more generally 'the undeserving poor' (MacGregor, 1989) have existed for years. Nevertheless the philosophy on which the poll tax was based aimed to encourage an individualist response. Hard work and responsible financial priorities were held up as central tenets of Thatcherism : to continue with many service users paying little or no local taxes under the rates did not encourage these attitudes.

This chapter has argued that poll tax non-payment provided an issue which the public directly related to. It occupied an important place in the popular political discourse. It allowed this research to move inside civil society and consider the interactions between payers and non-payers. In addition to existing differences was added a polarisation based on poll tax debt. It is difficult though to focus on this one dimension of the policy and evaluate what it meant in a more fundamental sense. To come closer to a judgment on whether the 'pay your own way' philosophy was adopted into public values, the following chapter considers the exit options available at another edge of civil society.



## 9. Pay your own way : Opting out and organising welfare

### 9.1 Introduction

During the 1980s, *opting - out* became a familiar political code characterising many of the Conservative Government reforms. By restructuring state assistance through tax relief and subsidies, the aim was to attract people to choose privately-delivered welfare. The Right To Buy legislation (1980) introduced by the first Thatcher administration signalled a substantial decrease in the availability of public sector housing through discount schemes for sitting tenants. In the delivery of health care and education, the state has been active to encourage changes in behaviour in the pattern of service consumption. These strategies have important implications in two ways. Firstly, the moves to privatise forms of welfare consumption run parallel to those introduced to change the nature of production (with the sell-off of strategic public companies). These are rooted in the belief that the private sector's wealth-creating capacity is distorted by an expanded public sector. Ideas of public taxing and spending 'crowding out' the efficiency of the market popular in some of the 1970s economics literature (Bacon and Eltis 1976 being one of the obvious examples) found favour with the post-1979 British Government. Thus there is a clear economic strand to what might be termed 'the Thatcherite project'\*. A second strand concerns the Government's view of how society should also be restructured. In other words, the project was one of cultural dimensions, beyond the workplace into the domestic sphere. The aim was no less ambitious than to shift the attitudes and behaviour as well as the *expectations* of the public towards 'Government'.

In this chapter the state - civil society idea is extended. From one direction, the project addressed local government, with the poll tax policy being one of a number of related changes. The market philosophy inherent in the tax and its reference to the importance of the individual's position are assessed. From the other direction, the reactions of the public are considered not only to the 'pay for what you get' philosophy of the poll tax but questions of public versus private forms of welfare and more radical reforms supported by some of the New Right. This distinction between state and civil society is made for the purpose of analysis. In reality, the relationship is one of interaction where changes in lifestyle make the task of governments in interpreting preferences and attempting to influence attitudes more difficult. This chapter is more philosophical in its enquiry than others. The nature of the questions posed by contemporary change - perhaps above all for the welfare state - and the uncertainty about future policy trends make this approach necessary. The logic and experience of the poll tax suggest questions about state and private welfare which participants in this research have been willing to discuss.

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\* Reservations arise in using this term in a homogeneous manner : policy development and success in their own terms were often due more to careful timing than coherent planning. In fact, a distinctive feature of the project identified in this chapter was its contradictory tendencies. Nevertheless, the political *intentions* of the Thatcher Governments were sufficiently consistent to accept a qualified use of the term

'project'. This analysis defines Thatcherism in terms of the administrations between 1979 and 1990 and is thus referred to in the past tense. It can be convincingly argued that the political trends implicit in Thatcherism preceded and have certainly survived Mrs. Thatcher as Prime Minister.

The poll tax turned out to be a costly error, but it was not an accident. MacGregor (1989) argues convincingly that the tax was wholly consistent with other key reforms concerned with encouraging the expansion of private welfare and minimal public provision. In housing and health care, pensions and education, the public was offered a range of incentives designed for contracting out and taking personal responsibility for family welfare. The poll tax represented a further push towards emphasis on the individual in policy, reflecting a strong belief in Government that civil society is essentially composed of rational individuals acting on market incentives, but distracted by specific subsidies which distort real costs and by the counter-signals bound into democratic procedures. The tax system in fact has been central to the reformism of the Conservatives, since direct taxation of incomes to fund a welfare state considered to be redistributive from higher to lower income groups presents them with problems. In reducing the top tax band in the 1988 Budget to 40% and the basic rate to 25% (and abolishing intermediate bands), the Government spoke of its commitment to returning tax payers' money back to the pockets from where it came : "people know better than governments how to spend the money they earn." This connects with the tradition of neoliberal economics which considers taxation as necessarily coercive since decisions about how revenues should be used are reached by interpreting aggregate preferences which are simply the sum of individual preferences. The Thatcher administrations alluded to at least the rhetoric of the argument and attempted to use the tax system in alternative ways. In addition to the most evident policy of reducing the direct tax burden on highest earners (and raising the indirect VAT levy to 17.5%), two other approaches have been employed. Firstly the state apparatus has been used in effect to redirect subsidies from public to private welfare provision and alter consumption behaviour. Secondly, local government taxation was again targeted with the introduction of the poll tax. In its anti-redistributive impact and its intrinsic pressure to reduce local public spending, the policy continued the trend of earlier tax initiatives. In parallel with compulsory competitive tendering of local authority services and legislation to draw more heavily upon the voluntary sector and family networks, the subtheme is consistent : a *residual state* was being favoured by Government policy.

## 9.2 Encouraging private welfare through public intervention

There is some dispute about the extent to which the Thatcher governments marked a sharp break with the assumptions of British policy, often characterised as a shift from the welfare consensus of Butskellism to the New Right (Taylor-Gooby 1985). In the aims of the project, it is difficult to deny that a new emphasis emerged. Certainly the sale of council houses occurred before 1979 in spite of the opposition in principle of Labour governments (Forrest and Murie 1988) and private delivery of health care and education were long-established. Since 1979 however, the attitude of government changed from

reluctant tolerance or passive support to active encouragement of the private consumption of welfare services. *In this respect Thatcherism can be seen as harnessing an existing current and accelerating its progress in specific directions.* It did not create markets in welfare. It is instead in the means employed and the articulation of clear objectives that a new trend in policy-making can be identified. Despite the familiar commitment to "roll back the frontiers of the state", it is the state which has been deployed to expand private provision.

At one scale the showpiece privatisation of public industries (British Steel, British Aerospace) and the utilities (gas, electricity and water in England and Wales) has involved the writing-off of much existing debt by the Government before flotation on the market. While critics have spoken of selling public assets on the cheap, the Conservatives justified the subsidies in order to attract wide private interest. The enthusiasm to extend privatisation reflects an explicitly political motive : the private market is preferable to public control on the grounds of efficiency and allows the growth of a brand of 'popular capitalism' through wider share ownership. Significantly, privatisation often failed to introduce the discipline of competition which public monopolies were held to require and which local government became increasingly subject to (Gibson 1990). In addition to the political - economic rationale behind this form of privatisation, Thatcherism advanced policies affecting many elements of social life. At this scale the strategy was to tap disaffection with existing public sector welfare provision (which by its nature reproduces a structural gap resulting from rising demand and less elastic resources, Taylor-Gooby 1985). An important part of the strategy was to construct or rearticulate a new role for normative family life wherein it became rational to pursue self-interest and take advantage of opportunities to provide more for oneself and family independently of the bureaucratic state. Although the trends towards private welfare are uneven, the importance of owner-occupied housing and occupational pensions are particularly marked. Private health insurance is subscribed to by a growing minority (particularly through employer-contribution schemes which accounted for around half of all subscriptions by the mid-1980s, Donnelly 1986) while the trend away from comprehensive schooling has been undramatic (Figures 9.1 and 9.2).

Little has been written on the movement towards private health cover in Scotland specifically, partly because of the difficulty in gaining the relevant data (BUPA was the only one of the major private companies with Scottish headquarters and this covered Cumbria and Northumberland in England as well) and because the privatisation trend has been less marked (Donnelly 1986 provides one of the few accounts of private health and hospital provision in Scotland, suggesting that around 4% of the population were covered by 1984, approximately half the British figure at that time). Although the north of Scotland has had few private facilities and the extent of personal coverage in the central belt is probably among the lowest in Britain, BUPA's Edinburgh branch was the second most successful (of twenty one) at that date, following the delayed growth in private insurance around 1982 from a very low base. Although the growth trend was also

experienced in Scotland, Donnelly (1986) doubted the scope for further expansion of private health given the increase in lapsed subscriptions and the over-provision of private beds relative to use. More significantly though, historical and cultural dimensions were suggested as important reasons for the narrower limits in which the private health sector could develop compared with England :

"Despite the lack of exact figures...it can still be concluded that Scotland, with its greater tradition of support for the voluntary sector and the NHS, is correspondingly more hostile to the private sector" (Donnelly 1986, p.184)

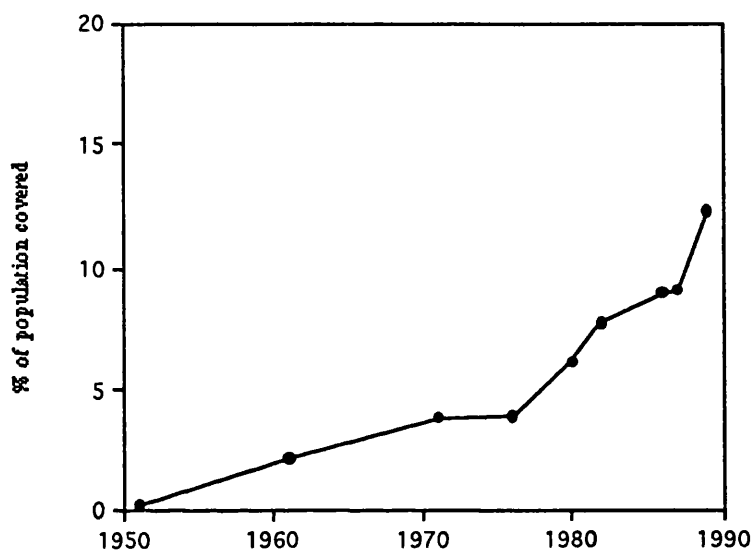


Figure 9.1 Private medical insurance : % of British population covered, 1950 - 1990

(Source : Data selected from Social Trends Nos. 11 - 22 (1981 - 1992) and Taylor-Gooby (1985), Table 8, p.64)

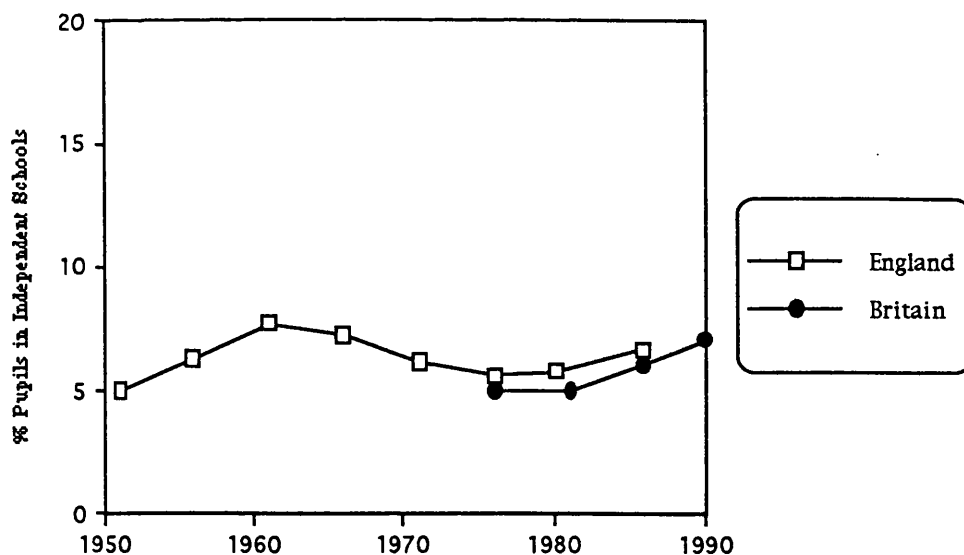


Figure 9.2 Private education in Britain and England : % of pupils in Independent Schools

(Source : Data selected from Social Trends Nos. 11 - 22 (1981 - 1992) and Taylor-Gooby (1985) Table 8, p.64)

These figures provide only a partial insight into the true effect of what has occurred since the significance of the right to purchase a council house or educate children privately lies not just among those who have already opted out but in the much wider section of the public aware of *the possibilities* opened up to do so. There may be a wider theme here of prospective attitude formation rather than evaluations based on experiences (past and present). One lesson of the 1992 General Election was that tax increases proposed by the Labour Party which would have raised the burden only upon higher income households were unpopular with many who would not have paid them : the suggestion was that 'taxing the rich' might offend against the aspirations of those who hope to be in such a position in the future (regardless of whether or not they were likely to be fulfilled). This is an early hint at some of the issues to be considered later in the chapter when the reasons for (and potential limits to) choosing 'exit' strategies in welfare consumption are discussed. At this stage it is sufficient to make the point that the 1980s Conservative Governments' reading of the public - private distinction was partly inaccurate. While the message emphasised a contracting state with fewer reasons to 'interfere' in the lives of the people (Hall 1988 reviews the use of populist rhetoric), the messenger drew upon state resources to encourage privatisation. Clearly the means need not be consistent with the political message in order to achieve the desired ends.

By using subsidies to improve the short-term market prospects of public industries, tax relief on the private health infrastructure and persisting with interventions in the supply of housing (through discounts for sitting tenants and unreformed mortgage tax relief, Keegan, 1990), many of the usual assumptions dissolve. These trends are interpreted by

Taylor-Gooby (1985) as signifying the restructuring of public subsidies to support privately-delivered welfare. Thus, it is a less dramatic transition for those who benefit than implied by a shift to unsubsidised markets : in contrast, what would be the extent of opting out in Figures 9.1 and 9.2 if the tariff barriers imposed by private services were set by the market alone ? For those who fail to benefit - the relative losers - the transition may have longer-term effects (in restricted access to rented housing for example).

### 9.3 Approaching local government : the poll tax as anti-redistribution.

The motivation for abolishing the rates has been discussed in some detail in the introductory chapter and Chapter Four. However, it is worth restating some of the reasons for the new local government tax in terms of its market philosophy for the provision and use of local services.

The reform of British local government occupied a prominent position on the political agenda of the Conservatives. It became symbolic of the problems identified by central government, being seen as costly (employing too many people and by taxing consumers of local services too heavily) and inefficient (responding to the interests of its employees and the 'under-costed' demands of service consumers). The major attempts to control local public spending by councils through grant restrictions and penalties are discussed in detail by Duncan and Goodwin (1988). With the use of rate-capping, the reform of the grant distribution system and the introduction of the poll tax after 1987 (the election of a third Thatcher administration), the financial means of controlling local government clearly continued. However, central government determination to confront its council opponents extended to other areas. Given the labour-intensive nature of many local government responsibilities and the growth of public sector trade unions as membership in other sectors declined, a strategy to address the employment function of local authorities was developed. This was implicit in the legislation introducing compulsory competitive tendering for a range of local services wherein councils would be obliged to compete to deliver services against private contractors. The long-term aim was to significantly reduce the responsibilities of local government and allow the private sector to undertake delivery at a lower cost. With labour costs often higher among councils than private employers, redundancies would be inevitable either because contracts would be lost outright or because the downward pressure on wages in order to produce lower-cost tenders would result in job-shedding.

The principles involved have been articulated by members of the Government in terms of encouraging 'the enabling rather than the providing local authority'. What had been started with council housing in the early 1980s would be extended to all local government functions, the end-product being a residualised local state providing only basic and low cost services largely for groups with access to few resources. The *political rationale* is similar to that for other forms of privatisation : the Government anticipated that by transferring control to private contractors the responsibility for decision-making and

responding to problems arising would be contracted out, along with questions of public demands and blame attachment. According to Taylor-Gooby (1985), the encouragement of private consumption may be in the interests of government per se (not just Conservative governments) because it offers the chance to resolve some of the crisis tendencies within a system of public provision attempting to respond to public demands destined to be unfulfilled. Thus, the transfer of control over public service delivery to non-elected and unaccountable bodies might not affect public demands, but it is assumed to make it more difficult for governments to be implicated for failure. In this chapter the argument is that such a view would fail to capture the reality of civil society expectations and experience of both public and private sector services. How the attempts to reduce employment and the service functions of local government have actually worked out however remains to be contested. An account which accurately reflects the extension of private tenders and the success of 'in house' bids is beyond the scope of this research. The concern here is in identifying the policy links which stem from the Government's project. To reflect the aim of a residual role for local authorities, the poll tax was introduced.

The debate about residualisation raises unfamiliar question such as what *the role of taxation* ought to be in such a system rather than only about what *the level of taxation* should be. 'Benefit' and 'redistributive' principles of taxing were considered in the introductory chapter and the arguments are not repeated here. It is appropriate though to restate that the aim of redistribution in its usual sense does not inform policy for a residual state. Instead, individual responsibility does. If this perspective is carried to a conclusion, a system of user charges rather than taxes would be implemented. This is what the poll tax referred to in its official title of community *charge*. The implications of a change in this direction are far-reaching and debated in group discussion evidence at a later stage in this chapter. To summarise, the poll tax was to have referred to a market philosophy influencing the use and payment of local services where consumption would be more on the basis of purchase (commodified) than entitlement (on the basis of citizenship, Harris 1987; Pierson 1992).

The poll tax was a poor benefit tax and in this sense was unfaithful to its consumerist origin. Yet it had the potential to act as an important subsidy towards private welfare and thus extend the Thatcherite welfare project. By placing pressure on councils to hold down poll tax bills, the scope of public services in real terms should have been reduced. For those beneficiaries of low taxation (due to their low dependence on public services) resources were freed to be spent on private consumption. More generally, as the limits to public provision are emphasised by the Government, discontent may lead to private provision being seen as the alternative to placing pressure on government whose responsibilities are diminished. In other words, the tax was consistent with the aim of introducing a residual state. It may seem unlikely that one policy which was of limited significance in terms of tax take should have such important consequences. By considering its philosophical roots (as does MacGregor, 1989) and viewing it as part of a wider package of reforms, its significance becomes clearer.

To this point the motive of the Conservative Government in encouraging private welfare has been assessed. This has involved theories of reducing the public sector, easing political stress on government and of how incentives might change behaviour. In the following sections the reaction within civil society receives attention. Changing lifestyles and attitudes are considered along with their implications for the welfare state and future opting out. Group discussion data is further used to illustrate the ambiguity of opinions on welfare, whether public or private.

## 9.4 Civil Society challenges to the welfare state

This section considers how changes in the organisation of British society are significant for the welfare state and how the public reacts to the Government project outlined. Governments attempt to shape public opinion, but they also need to take account of attempts by the public, or at least key sections of it, to influence them : the process is *interactive* (attempting to lead as well as follow) not one-way.

Lash and Urry (1987) seek to make sense of contemporary cultural changes by placing their analysis in the context of *disorganised capitalism*. In the economic sense, this refers to the movement away from mass-produced industrial goods (commonly termed as Fordist) towards a more heterogeneous and flexible set of productions. As the nature of production has changed, the composition of the labour force has altered. The growth of white collar middle and lower middle class occupations and the decline of manual employment has long been established. The main new interest in Lash and Urry's argument lies in their sections on political and cultural change and in what these might mean for consumption patterns and their costs. Although careful to stress that cultural process cannot simply be read off from changes in the economy, the authors identify the development of 'postmodern cultural forms' with the emergence of a new middle class largely sustaining it. The significance of changing social and cultural forms goes beyond any one class fraction however. Lash and Urry concentrate attention on the creation of new audiences receptive to new cultural forms. These are distinguished from previous experience by the *decentring* of group identities and the transformation of 'grid'. In other words, the referents of this audience are less defined by past traditions (such as the occupational communities common to working class lifestyles) and draw more upon individual referents than collective identities. Their concept of decentred identities could be complimented by the emergence over time of *uncentred* identities as looser grid characteristics are produced between generations. The process of change may be dislocating for social identity : it could be argued that the new middle 'class' is hardly a class at all. The key point to take from their analysis is the unevenness of this process between and within countries (the comparison in the text is of five developed capitalist societies). In Britain the restructuring of class has been accelerated in the sphere of employment but also through changes in the public housing sector for example, as many council tenants took advantage of the opportunity of home-ownership. Although there is



no agreement on the political consequences of such policies aimed at extending the decentring process (see Heath et. al. 1991 for example), there is little doubt that the fragmentation of working class experiences, the altering of 'grid' through inter-generational change and shifts in consumption have occurred or that this has been spatially and socially uneven.

In terms of consumption patterns, Lash and Urry (1987) and Lash (1990) both emphasise Bordieu's claim that consumption of the symbol (or sign value) is of growing importance relative to consumption of products for their use value although a judgment depends on the type of good in question. The main motives for consumption are considered to be altering, recalling the Fred Hirsch thesis (1977) regarding a material economy and an expanding *positional economy*, where consumption is largely on the basis of intrinsic and extrinsic values respectively :

"If goods function primarily as symbols and individuals use them to establish invidious distinctions between themselves and other individuals, then there are in principle no limits to consumer demand. This is partly what Fred Hirsch was referring to when he spoke of 'positional consumption' "(Lash 1990).

Positionality in consumption is fuelled by the desire to construct and maintain social distance between people who become referents for others. A parallel can be noted in the constant attempt to maintain wage differentials in paid employment. The Hirsch thesis has been debated extensively (see Ellis and Kumar, 1983 for example who present ten perspectives by different authors). It is sufficient here to comment on some of their main findings. The significance of positional consumption is greater than the commonly-used examples of the search for a new holiday destination, a secluded beach, a rare painting or an exclusive car. It affects both those who participate and those excluded (i.e. by not participating, relative positions can worsen). The housing market offers a clear example: its reproduction is thought to depend on the marketing and consumption of symbols, since more expensive housing usually functions more on its extrinsic value than its use value. In the provision of education, the positional component is clear. Since educational attainment is perceived as the key asset to be deployed in the labour market, demand for high quality education is great. Moreover, demand for education which is *better than that of other people* is high also. This is the central theme of positional consumption : people strive for higher incomes than other people have, not just high incomes; and for larger capital gains on their houses than their neighbours.

The expansion of service sector employment provides some opportunities for a greater degree of positionality in consumption. Demands for higher-order goods may be greater but this does not resolve the problem of supply. The 'distributional compulsion' is a competitive struggle where the pursuit of social distance makes satisfaction ultimately unobtainable. These are the 'social limits to growth' referred to by Hirsch in the title of his best-known work. The possible limits to this process are further considered with the help of group discussion data in the next section. At this stage the links with the poll tax and

the organisation of welfare are not obvious. Yet, it is in the explanation of consumption motives that the Conservative strategy can be located. The encouragement has been for private alternatives since these are portrayed as offering more scope for individuals to choose the type of education or medical care they desire. Collective consumption through public welfare in this argument cannot satisfy the demand to be different. Opting out then may be partly explained by the Hirsch theory of positionality and the decentring / individualising of identity arguments used by Lash and Urry.

It is obvious that the discussion above refers only to part of 'the audience' or a section of British society. There has been considerable interest in the contemporary social sciences literature concerning the differentiation occurring within disorganised capitalism, post-Fordism or the New Times, whichever label is used. Galbraith (1992) presents the polarisation as being between those able and unable to participate in the new modes of consumption as one between *the contented and the discontented* in his text "The Culture of Contentment". His ambitious task is to articulate recent changes in a manner which explains how lifestyles are differentiated. He writes of a contented majority constituency (implying that it accounts for around two-thirds of the population in Britain and the USA) composed of those positioned in secure employment and home-ownership. It is the assumed security and the ability to plan on this basis that marks the contented from others rather than a prestigious job, a high income or engagement in luxury consumption. This contrasts with the insecure lifestyles stemming from employment which is low paid, unskilled as to be dispensable and unemployment and the barriers to opportunities for progress implied for the contented. In his analysis of the 1989 British Social Attitudes (BSA) data, Taylor-Gooby (1990) refers to the fracture between Comfortable Britain and Miserable Britain, a potentially more promising concept than the earlier North-South divide (with its implication that socio-spatial differences are territorially compartmentalised on a neat basis).

However change is characterised, a polarisation thesis can be advanced which seeks to study the effects of growing differentials in income and life opportunities (Hoover and Plant, 1989) between those who are succeeding and those failing to do so relative to others. The significant question for this chapter is to what extent behavioural changes (towards private welfare for example) influence and reflect attitudes. The question raised both by Lash and Urry (1987) and Taylor-Gooby (1990) concerns the future of public welfare if the individual interest comes to exceed the value of collective consumption.

The welfare state is the product of the organised capitalist era, providing services which were either universal or the only alternative for practically all the public. As privatisation occurs, the value of state welfare services may decline for some people to the extent that *the contented become discontent* to continue paying taxes towards services they fail to use. The political debate may view changes in consumption as leading to coercive taxation where those who opt-out must contribute to the costs of other people's benefits. Pierson (1992) discusses the same scenario :

"It may lead to a wholesale residualization of state welfare as the securely-employed middle classes and the skilled 'core' of the working class defect from public welfare, leaving the state to provide residual welfare services for an excluded minority at the least possible cost to the majority who are now *sponsors* but not users of these public services." (p.8. Emphasis added)

The pressures of disorganised capitalism are presumed by Offe (1987) to encourage a 'self-propelling dynamic' of defection from all forms of support for the welfare state (including active use of the services and benefits it offers) : "...the welfare state....is rapidly losing its political support" (p.534). In this case, the prospects for a future welfare state retaining wide public support without a considerable degree of reluctance and perhaps stigmatisation of dependents would not be good. A judgment on Offe's conclusion (which is reminiscent of the 'crisis theories' common in the 1970s explaining the fiscal strain faced by the state) is reserved until the evidence is assessed, although by implying that the trends identified are *inevitably* expressions of disorganisation, this account either simplifies or ignores the unevenness of the forces at work (Lash and Urry, 1987) and the possibilities of contesting them (through local government for example, Stoker 1989). If the neo-liberal agenda were to be followed closely, then a residual (welfare) state would demand that the system of taxation be reviewed to accommodate the increasingly uneven dependence on state welfare. In the context of local government, the poll tax did not conform to such a system, since it was unable to offer exit (i.e. exemption) to those who use mainly private welfare services. However, it did contain pressure for local authorities to deliver low levels of taxation in return for a limited range of public services. As will be discussed, the development of this scenario is extremely uneven. The task in the following section is to assess recent evidence on public attitudes to state welfare. To what extent has the Conservative policy of favouring private welfare been supported to the long-term cost of public welfare ? Is there evidence to match the speculation about a post-welfare transition in society, in which the poll tax hinted at possible developments in the future ?

## 9.5 Ambiguity in public welfare

In this part of the discussion attitudes to welfare as delivered by public services are assessed. Following this, private welfare provision is considered, particularly in terms of health care. What emerges is a pattern of opinion characterised by *ambiguity and continuity* in many respects, suggesting that some of the traditional assumptions about how 'the public' and 'the private' are experienced have failed to serve social science or political enquiry well. What is apparent on early analysis of welfare state opinions is that any conclusions made will depend largely on which conclusions are preferred. To demonstrate this, some of the detailed findings of Taylor-Gooby in the early 1980s (published in 1985) and British Social Attitude (BSA) surveys throughout the decade are drawn upon.

At one level, there is reason to doubt the degree of support for the Conservative agenda of encouraging individualised (privatised) welfare and to suggest that such an emphasis has been inappropriate (notwithstanding their continued electoral success). One question thought to capture the choices facing people in how welfare is structured asks whether tax cuts and service cuts or higher public spending in return for tax increases would be preferred. Since 1983, a steady increase in the proportion choosing higher taxes and social spending is recorded such that by 1989 more than half the respondents in the BSA survey preferred this option even to maintaining the balance as it was (compared with fewer than one-third six years earlier, Taylor-Gooby 1990). This suggests that opinions are not as stable on this question as might be believed if the suggestion made in Chapter Seven (that it tends to prompt a 'morally correct' answer) was valid. However, the enduring problem identified earlier concerning questions of this type being unpriced and unspecific in terms of which services would be involved remains valid.

Although this result is not encouraging for the Government's project of realigning expectations as well as behaviour, it might still argue that it was more concerned to reduce spending on some rather than other services. More revealing are the data referring to priorities for increased welfare spending, excluding the National Health Service and education, special examples which are consistently first and second priorities for increased government investment. A number of studies over time suggest the existence of a fairly stable pattern of priorities in that welfare benefits for the sick and disabled attract the greatest support for higher spending, followed by old age pensions. The lowest priority by some distance is Child Benefit (Taylor-Gooby 1985 finding a significant minority - the largest single opinion - in favour of spending *less* on this universal provision), although unemployment benefit and council housing are also unfavoured in the list of public priorities. Thus, there is considerable differentiation among which elements of the welfare state the public prefers. What is surprising is that there is also broad similarity across the population in the order of service priority, in spite of differences in the detailed pattern of strength of support. (Age for example is a significant factor in prioritising unemployment benefit - more popular with younger people - and pensions - not surprisingly more popular with its beneficiaries). These results are strongly persuasive that *self-interest* should be stressed in explaining how opinions are shaped.

Limiting the explanation to this would be inadequate though. Notions of how deserving or undeserving are those perceived to benefit from specific welfare services are also powerful factors. Disabled people might be viewed as being dependent 'through no fault of their own', but many people would disagree that unemployed people claim benefits for similarly valid reasons, drawing upon attribution theories. (Attitudes to the unemployed and the benefits they claim appear to be more variable : at times of particularly high unemployment attribution theories may point towards other factors). The *universal or targeted* nature of spending is useful in helping to explain why the NHS has retained strong and fairly even support among the public while benefits targeted specifically to lower income groups cause more controversy by pointing to a contributor - dependent

relationship between the taxpayer and the recipient. To some extent whether a service is consumed *in cash or in kind* will also explain these differences. Yet, this account needs to be qualified. Child Benefit for example is a universal cash benefit paid according to the number of dependent children. Even though it cannot be viewed as a contribution only to some types of parents, this has not prevented it from being a very low priority for a greater share of resources (and for some unpopular). This confirms the idea that the public is discriminating and judgmental in attitudes to state welfare. For those services thought to benefit a minority (a *lower income* minority) there is often the attachment of an 'undeserving' label. Particular suspicion surrounds claims for social security payments : majorities consistently agree that widespread abuse occurs among claimants of unemployment benefit for example. Taylor-Gooby (1985) and Golding and Middleton (1982) discuss the process of scape-goating supported by much of the popular media in Britain which focuses on social security fraud but not on more costly income tax evasion.

The suggestion is that this tension exists in public welfare because of the common belief that most of the benefits of the welfare state flow to 'the other' while the burden of payment is disproportionately borne personally. This is a complex matter of welfare psychology discussed by Harris (1987) in a critique of the view of welfare as dependency. He develops a counter-argument based on the notion of entitlement and citizenship rather than consumerism. At this point what is of most concern is the extent to which the pattern of opinion identified - popular and unpopular services, deserving and undeserving cases and a large degree of suspicion - contrasts with previous opinions. How much of a break with the Fordist era (of the Keynesian welfare state) do these findings represent ?

In the mid-1980s, one study concluded that :

"An imminent crisis in the welfare state as a response to public opinion is mistaken. The political conflicts that threaten the welfare state now have been inherent in its structure since its inception.... The evidence does not support the claim that people have turned against the welfare state" (Taylor-Gooby 1985, p.20).

In fact, the judgments made about other people in terms of their worthiness as beneficiaries have been evident since welfare studies emerged in the 1950s (see Klein 1974) and indeed the qualifications built into much of the original welfare state legislation institutionalised the deserving - undeserving distinction (most obviously in unemployment benefit linked to insurance contributions for previous work). In other words the contradiction between individuals participating in a welfare state with many collectivist elements while still attempting to pursue their usual individual interests is an intrinsic or definitional feature of state welfare. Although there is considerable instability in the attitudes of some people over time, not least towards the unemployed and perceptions of the benefits paid, *the net pattern of opinion across a range of welfare services over time is fairly consistent*. This degree of continuity suggests that some of the more enthusiastic

crisis theories ('the welfare backlash') are in urgent need of qualification.

The preliminary finding is not that the future of public welfare, as judged by public opinion surveys, is secure. Perceptions about who benefits from government subsidies are related to the visibility of transfers, explaining why cash payments to minorities are emphasised while the 'hidden subsidies' in mortgage tax relief for example remain less apparent. These retain the potential to undermine support for the organisation of public welfare as it has existed in the post-war era. However, the Thatcher project of changing Britain "from a welfare culture to an enterprise culture" (MacGregor 1989, p.17) has not yet taken shape. Public support for the broad aims of the welfare state remains strong. Many services are popular. But there is much concern about some of the specific practices (Table 9.1).

**Agreement with statements made in the Taylor-Gooby survey conducted in 1981 :**

The system of taxes and benefits that many people call the welfare state :

	Agree	Disagree
Is good in principle but needs reform	93%	3%
Is necessary in a modern society	84%	10%
Gives people a greater sense of security	68%	25%
Helps people who don't deserve help	71%	17%
Helps people who don't need help	70%	21%
Costs too much in tax	43%	44%
Causes bad feeling between taxpayers and people who get benefits and services	68%	25%
Doesn't provide enough in benefits and services	54%	30%

**Agreement with statements made in the BSA survey 1989 :**

	Agree
Many people who get social security don't really deserve any help	28%
People receiving social security are made to feel like second class citizens	53%
Large numbers of people these days falsely claim benefits	65%
Large numbers of people who are eligible for benefits fail to claim them	84%

Table 9.1 Responses to statements about the welfare state in principle and practice  
(Data selected from Taylor-Gooby 1985 and 1990).

More recent evidence (from the 1989 BSA study) suggests that the attitudes of the highest and lowest income groups in Britain towards the aims of state welfare have, if anything, *converged* during the 1980s despite a marked divergence in much of their consumption behaviour. The current of opinion by the end of the decade "continued to move against the Government's core welfare policies" as Comfortable Britain moved closer to or at least no further from Miserable Britain in its judgments (Taylor-Gooby, 1990, p.11). In one sense then, the project to decisively change attitudes against public welfare failed. The Government was not alone in mistakenly believing that the task was to transform a welfare culture, since popular support for the welfare state has never been as unconditional as this supposes. It is a reasonable prediction that Britain cannot either become an enterprise culture in the Conservative likeness. As will be discussed such projects are the domain of ideological discourse rather than everyday experiences. People generally do not make fundamental judgments about 'the public sector' or 'the private sector' even if it is the task of political actors to encourage them to. There is no evidence from the literature of any dominant consensus about the welfare state, far less the negative one anticipated by some as the justification for expanding private services : both supporters and opponents however could be encouraged by a *partial* reading of the evidence presented. The policy choices made were thus made out of political conviction and not because there was an attempt to accommodate majority public opinion. They were made instead in an attempt to reshape attitudes and largely failed. Nevertheless, the electoral success of the Conservatives underlines the difference between attitudes and behaviour. Attitudes to public welfare only provide part of an explanation about contemporary changes. Supporters of the conservative - capitalist project (the term used by Hoover & Plant, 1989) have drawn upon the evidence discussed here *selectively*, emphasising public suspicion about unpopular welfare services as the main reason for privatising them. The argument in this chapter is that this is to overrun the evidence (Taylor-Gooby, 1985). However, it would also be an erroneous leap of logic to assume that support for the aims of public welfare excludes support for private services.

## 9.6 The 'Pay as you use' Welfare State ?

Surprisingly little has been written on public interaction with private welfare services replacing state provision beyond analysis of opinion poll results. An attempt is made in this chapter to use group discussion data to address this omission. In addition to a review of existing survey data, these are considered at three levels :

- (i) attitudes towards private sector welfare in principle;
- (ii) motivations for opting-out and choosing private consumption;
- (iii) responses to more theoretical questions about a residual welfare state and restructuring the tax system.

One question included in a number of studies asks if people agree or disagree that there should be the right to pay for better (implying private) services outside the public sector

for those who can afford to. In three areas asked about in the 1989 BSA survey, there was some support for allowing people to choose between using state or market-provided services, although only for pensions was there a majority in favour of allowing contracting-out (Figure 9.3). Moreover there is reason to believe that the public has become more divided over this question, if the finding of Harris and Seldon (1979) for health care is taken into account. What can be stated is that the constituency of opinion which *tolerates* private welfare choice is far wider than that which actually takes up that choice. There is little support for banning private services, although the BSA study in 1989 points to a growing body of opinion that private medicine should be restricted to private hospitals for example.

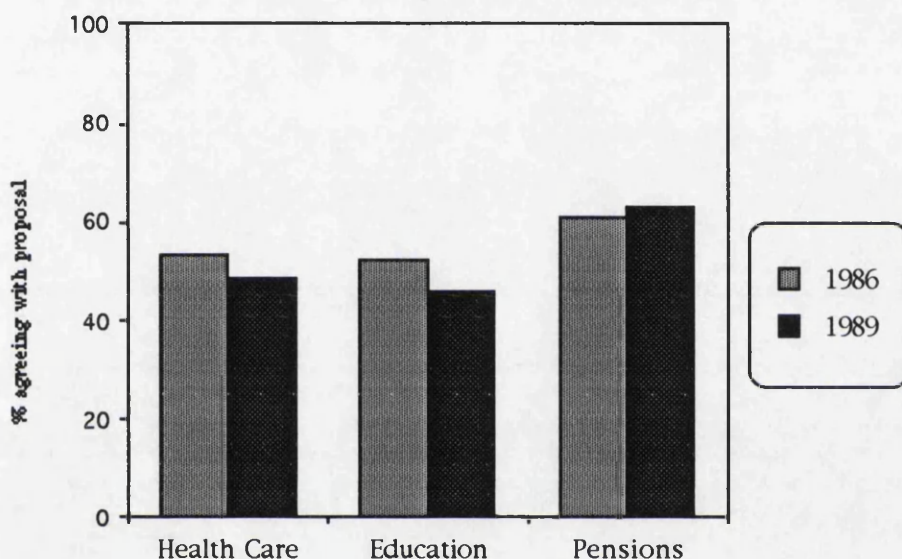


Fig 9.3 % agreement with the principle of contracting out in welfare services.

(Source : Agreement is in response to the proposal that “those who can afford it should be able to pay for better (health care....).” From data in Taylor-Gooby (1990), p.13).

Other analyses have attempted to go further than the question of tolerance and seek actual preferences for public or private services. Harris and Seldon (1979) interpret the widespread lack of opposition to preventing the choice of opting-out as potential support for private consumption and underlined their belief by reference to the strength of support for their proposal that the Government should provide vouchers to the value of 50% of assumed private health insurance costs (more supported than opposed the idea). A Taylor-Gooby study (from 1981) posed a straightforward question about state or market preferences if services in both sectors were to cost the same. In all categories of respondents distinguished by age, sex, income group and party support, a majority would prefer to use private health and education services. These results begin to suggest a preference for market welfare (and those attitudes which might explain support for the Conservative Party's policies) in spite of the popularity of many state welfare services.



However, the ambiguity of public opinion is again demonstrated if it is considered that both supporters and opponents of voucher schemes and private rather than public services were largely in favour of *increased* public expenditure on those services. Thus, support for one option does not exclude support for another : *the state and the market do not appear to stand in opposition to one another in the public mind.*

If the survey results are more than random responses to unpriced questions (a criticism of the question comparing public and private services as if they costed the same) and if they do have a degree of stability over time, then there is clearly potential for expanding private welfare beyond the levels shown in Figures 9.1 and 9.2. Deciding what the limits to opting out might be depends on what motives lie behind the choice of private services. To return to the theory about changing consumption behaviour, it matters whether people are being attracted (pulled) or pushed towards privatisation and whether their interest is based mainly in material or positional consumption.

One explanation stresses the higher quality of service provided in the private sector as being a result of the charging mechanisms which act as a barrier to access, selecting only people with sufficient resources for the market. Charges are implicit because the quality of service is considered to be a result of not only greater investment but scarcer use of the resources i.e. through the exclusivity of private provision. The nature of a positional good is defined by its value being inversely related to the numbers able to consume it. Some who choose private services will thus be choosing a social distancing strategy, for the perceived higher quality of service but also for the extrinsic or status value conferred.

For others a second explanation is more appropriate. Although very little is known about the motives of people who opt-out, Taylor-Gooby (1985) did ask his respondents to explain why they opted for public or private health care in his hypothetical study. Among those 'choosing' the NHS, the most popular reasons were that they had enjoyed favourable treatment in the past and that the Health Service needed support. Private health was preferred on the grounds of better standards and then being treated more quickly. The second reason refers to the waiting times in the NHS which vary in the emphasis attached by the public over time and became of particular concern at the start of the 1990s. This prompted the conclusion that it is not *value judgments* about the proper role of the state and the market that are important. Dissatisfaction with the NHS itself (as health provision on a public service basis) is not the salient issue, nor the attraction of free choice in the market. Instead, outcomes in terms of attitudes and behaviour are thought to be based on "a calculus of self-interest and belief" (Taylor-Gooby 1985, p.41). This explanation would consider opting out as mainly a result of a search for better services, with no deeper motive than that. Donnelly (1986) favours the 'push' rationale in the context of choosing private health insurance in Scotland :

"Ironically it is probably with the NHS that the fate of the private sector ultimately lies. Although there

has been no proven correlation between relative cuts in NHS resources....and a corresponding increase in the number of people choosing to seek private treatment, the possibility cannot be ruled out.... The private sector...would appear in Scotland to be gaining many consumers by default rather than actually attracting them on the merits of what they have to offer" (pp.183-184).

For such people, material consumption may provide a better insight into behaviour than positionality does, although both flow from most private services. The reproduction of private education in Britain appears to a growing extent to be sustained by parents such as a woman interviewed in a newspaper series on opting out and described as a reluctant convert :

"I very much approve of the state system.... I think the existence of independent schools is an example of all that's wrong with British society. I just wish state schools were better...." (The Daily Telegraph, 17 Oct. 1991).

Nevertheless it would be unwise to suggest a theory of opting out in the absence of greater detail. Evidence from two group discussions on related issues suggests further that the expression of positionality does not necessarily require opting out of state sectors. Aspirations for better services may be expressed within the state education system for example. In one extract from the Stirling Group, the role of comprehensive education was discussed :

"... I think I would rather pay money for education into a central fund because..... I think it is quite wrong that children in a poor area don't get the same standard of education that is in good areas.... I mean you get it to a certain extent now, because people can choose their schools. So.. for instance if you are in the Stirling area you get a certain amount of selection. They might send them to Wallace High because they are still doing Russian where Stirling High doesn't. *And you might get the better houses in that area, so you choose that school because the chances are our children will then be associating with the right sort of people.* You will never stop that." (Margaret, Stirling Group. Emphasis added).

Whereas previously parents would move into neighbourhoods perceived as being 'the better areas' and into the catchment area of their schools, the Parents' Charter (1980) was introduced to allow a choice of schools within the comprehensive sector via the system of placement requests. That positional component referred to by the participant - association with "the right sort of people" - becomes focused on the the education system. It remains to be debated how significant the choice of subjects to study is in the decision to choose a school (if the opportunity to study Russian in this extract can be thought of as the intrinsic or material attraction).

The social distance strategy related to positional consumption in education is referred to in the Eastwood Group. As the Parents' Charter was taken advantage of in one area, a reaction effect was apparent elsewhere :

"There's a phenomenon here of people moving up. Children from Arden (a council estate in south-west Glasgow) have placement requests to go to Thornliebank Primary School. Thornliebank children put placement requests in to go to Robslee. Children in Robslee catchment area put requests in to come to Giffnock..... There's a chain migration... How do you limit it? How do you stop people in Eastwood picking on one school and saying "this is where I want my child to go?"

(Ella, Eastwood Group. The areas named by this participant are, in order, perceived to be of ascending social status. All except Arden are within Eastwood District).

Whatever the main motivations for changing consumption behaviour (not necessarily meaning opting out), the Government employed the tactic of emphasising alternatives to taken-for-granted public services which would be more attractive and responsive to the individual. In itself this would probably be insufficient to have a significant impact, judging by public opinion at least. It has also been necessary to push people away from using public welfare by tapping the veins of discontent which are evident and to pull them towards private welfare. As stated in the introduction to this chapter, this has involved a restructuring of state subsidies and tax exemptions. Recent policy in housing, for example, has commonly been popular among those council tenants in a position to buy their homes as well as among non-tenants, given the low priority they attach to additional investment in council housing. In other areas however, notably health and education, it has proved a more difficult task to 'sell' privatisation. The attraction of private delivery of these services has not been sufficient among a wide enough section of the population for opting out to expand much beyond levels of the early 1980s. Additional means of harnessing public concern over the declining levels of service in the public welfare sector have been used, such as an advertising campaign by BUPA (a leading private medical insurance company) in 1990. It contrasted black and white images of an NHS designed in the 1940s and 1950s with colourful images of modern private hospitals. In line with spending cuts in health and education, public satisfaction with actual and expected standards of service declined notably by the time of the 1989 BSA survey. In these circumstances, the prospects for wider opting out *among the reluctant rather than the enthusiastic* may be greater in the future. The important conclusion is that there is little evidence yet to endorse the polarisation thesis. The privatisation of welfare has not advanced far enough to seriously threaten support for state welfare much more than those longer-established tensions do. Moreover, there is a need to recognise that attitudes to public and private services are rooted more in interest than ideological considerations. The attitudes of those who have opted out or are most favourable to the idea do not appear to be changing against the welfare state as their tax payments appear to 'buy' fewer benefits they actually use. This may be of limited value though to people who do depend on a range of public welfare services. If policy decisions are taken to move further towards residualisation, the pattern of public opinion may be irrelevant : that is one lesson of the poll tax.

From the start of this discussion its theoretical nature was recognised. The remainder of this section is concerned with a more hypothetical situation posed as one of the four or

five main themes of the group discussions, as well as in interviews with local government councillors. It introduces the idea hinted at earlier, that if many people opt for individualised services which charge for consumption (mortgages, school fees, medical cover), how will the taxation system be altered to accommodate the fact that services being funded by everyone through national and local taxes are being used by fewer people ? (Even if the absolute numbers are small, again it is who and where opts out that is as salient). Despite the aims of Thatcherism, unless more radical policies are forthcoming the current balance of public and private welfare may be altered only slightly. Nevertheless, this research is interested in the thinking revealed by the poll tax policy and this section represents a test of pushing its logic further. Where might the poll tax eventually have led if the New Right agenda had not been challenged ?

If the quote "you pay for what you use" sums up the consumerist philosophy of the poll tax (Lansley et. al. 1990; MacGregor, 1989), then a future step would be to frame policy around the idea "you don't pay for what you don't use", suggesting a form of user-charging or tax relief on non-consumption. In other words if private education is chosen for example, will people continue to accept having to pay that element of taxation *that funds other people's benefits* in the comprehensive sector as well as private school fees ? The concept is certainly a radical break with the existing mode of organising payment for welfare, although it can be argued that such thinking is encouraged by the individualism of many Conservative welfare policies.

There is even less material in the literature exploring these ideas. The examples which exist appear to concentrate mostly on health care since this has excited most debate in Britain. The BSA survey asked the following question :

"It has been suggested that the NHS should be available only to those with lower incomes. This would mean that contributions and taxes would be lower and most people would then take out medical insurance or pay for health care. Do you support or oppose this idea ?" (Taylor-Gooby 1990, p.4).

Respondents gave very little support to a residual health service for people on low incomes and the contracting out of everyone else. This idea of a two-tier organisation - a basic core service and one for people able to pay for better care - has caused controversy in Britain, where opponents of the Government have cast doubt on its claims that such a change was not planned. The term 'creeping privatisation' was prominent in the 1992 General Election campaign amid polling evidence that a majority of the public was not convinced by Government assurances. The BSA data in 1989 suggests a three to one split against the proposition, a more negative judgment than six years earlier (Taylor-Gooby, 1990). Interestingly, the variation in opinions was slight but *higher income groups were strongest in their opposition*. Although this may seem surprising at first given the greater tendency for these respondents to have an interest in private health care, this is only so if the conventional mistake in setting public services in exclusion to private services is again made. In fact, as Taylor-Gooby (1990) confirms, it is wealthier people who currently have

most choice in determining how their health care is organised and thus would have most to lose if they no longer had the option of using the public service :

"Comfortable Britain is well aware of the advantages it can gain from common access to tax-financed welfare... (they) value state provision, but wish to be able to complement it from the private sector" (p.13).

Further evidence is available on this point from interview data, quoted below. There may be some justification for drawing upon the positionality thesis to assist in finding a fuller explanation : those who have made use of private medical services may resist the BSA survey proposal of widening access to them because their value (considered to be rooted in the potential to have faster treatment) might then decline. Much more attention needs to be given to the motives for opting out in health to establish how important this element is.

In contrast, other results from a study conducted in southern England in 1981 revealed striking differences (Taylor-Gooby, 1981). In response to the question "Should people be allowed to stop paying (towards the relevant state sector) and choose the relevant private service if they want to ?" large majorities supported the proposal for health, education and pension provision. It should be realised that this finding would have more fundamental implications if repeated over time than that relating to tolerance of other people opting out (the general principle). It suggests that there is or was public support for tax reductions in return for non-use or even non-qualification for public welfare services. The difference between this result and the 1989 data seems inexplicable, particularly when the group discussion evidence is studied. It is likely that support for the idea has fallen as more is known about it (consider that the poll tax concept achieved majority approval in opinion surveys conducted before its label was used, Game 1988). Even so, the only explanation for the scale of the contrast is based on the subtle differences in question wording : people may immediately react unfavourably to talk of having to pay medical insurance or for health care as they come to be used but more favourably to the idea of being "allowed to stop paying... and *choose*..." (emphasis added). The implications of the proposal are clearer in one question (the BSA's) than the other. There may also be a legitimate question mark over the sample used in 1981, judging by some other inconsistencies with comparable research in 1983.

The debate about accommodating a far-advanced individualism of interest in the system of contributing to services was framed in more than one way in the groups and the interviews with councillors. Firstly the more radical proposition of moving towards a system of charging for services directly as they are used was considered (rather than contribution by taxation and public subsidy). This could take the form of vouchers to be paid for and redeemed on use of a service, as suggested by the BSA question on health care and as has been endorsed by the right-wing Institute of Economic Affairs (IEA). It has also been raised in relation to choice of school or training course, although entitlement in these cases would not be 'purchased' in the usual sense. Variations of a voucher scheme differ in the

extent to which a market or charging mechanism is actually developed, although the consumer principle is common to all of them :

- R: Could I ask you whether you would support or oppose in principle the idea of itemised charges, so you only pay for what you use in other words.
- Tim: Administering that sort of thing would be impossible.
- Alice : Yes. I would oppose it because I feel that the cost of administration of it would be far in excess of any good it would do.
- R: Is anyone opposed just to the idea of it ?
- Tim: How could you.... I could say I never use buses. You couldn't really apportion an element of the poll tax because I don't use buses. And then what do you do when I decide I need to get on a bus ?
- Alice : I don't think you can split hairs like that and decide... " I don't use buses" or " I don't send my children to the local school."
- Carol : It would make it awfully unwieldy.

(Edinburgh Group I)

"How do you know who does or does not use the services ?" (June, Edinburgh Group II)

The immediate reaction of these participants is to point to how costly such an itemised system would be, as well as to question the relevance of the idea in one case. In most groups, not surprisingly, members were either unacquainted with the concept of having an alternative to a tax-funded system of common access or doubted its relevance : "I think to try and introduce these arguments is a bit meaningless to a certain extent" was the comment of one speaker in the first Edinburgh Group.

In the manner the idea was posed, it was clearly too abstract and difficult for people to identify with. No serious policy suggestions have proposed introducing vouchers which would be necessary to allow the use of public transport, but one participant (Alice) made a point about schooling which she expanded upon at a later stage. As will be seen, this comes closer to a more tangible policy proposal. However, the development of charging could occur in a less dramatic fashion than suggested in the opening discussion. This relates to the use of public subsidies and their relative weight against user charge elements in the cost structure of public services. The arguments about the role of charging in local government are reviewed in detail by Bailey (1992) and cannot be adequately summarised here. However, the use of charging for public services has been deployed strategically by Conservative Governments in pursuit of particular aims. Increases in council house rents and medical prescription charges as well as the introduction of charges for routine eye and dental tests in the NHS amount to reductions in public subsidy and encourage a gradual acceptance of the 'consumer pays' principle more widely among the public.

In the case of housing the argument can be taken further. Rising council house rents can

be identified as an effective instrument in encouraging tenants to view a private sector alternative as more attractive. User charges introduce cost differentials which could alter patterns of consumption towards a system as hypothesised, *where people pay only for what they use and what they use depends on their ability to pay*. It is only when the concept is presented in these terms that a highly abstract proposal can be seen more realistically. In fact the balance between public subsidy and 'market' cost (charges) marks out much of the debate as to how local government services should be distributed and paid for. This is particularly relevant to the future of compulsory competitive tendering (CCT) since a high percentage of in-house bids have been successful in retaining contracts thus prompting critics of 'unfair competition' to call for a level playing field in the composition of tenders. In effect this would remove the ability of councils to subsidise the costs of contract bids. It is likely that opposition parties are in disagreement over the use of public subsidy and certainly this is true in relation to CCT itself. However, it is the differences in attitude between members of the governing Conservative Party that are significant here :

R: If we extend the principle of the poll tax ..... we might arrive at a tax system to accommodate those who don't use some public services, such as by sending their children to private schools. What would you think of a corresponding individualising of taxes in that way ?

Councillor: I think that could turn out to be very interesting. Each service might then be properly costed out and become more efficient if each was looked at separately. Such a review might be quite revealing.... It would make quite a difference to the outcome of tendering... if the in-house tenders had to compete fairly, pound-for-pound, with the outside contractors.... But I don't think you can extend this idea to its logical conclusion.... There are things that the market is not going to provide - in a new building who is going to pay for providing access for disabled people if the council won't ? Local government has a *duty* to provide a clean, safe environment. I think there's a moral dimension to such decisions.

(Interview with Edinburgh Conservative Councillor. Emphasis added)

Later in the interview, the idea of a 'model' council was suggested, based on extending privatisation, fewer responsibilities and lower taxation. In terms of the housing responsibility the Councillor strongly supported Government policy :

"Public housing since the war has served us very badly indeed and I think that the future demand for rented housing ought to be met by tenant co-operatives and housing associations, not councils.... *I believe in a residual responsibility* - for people who are disabled or mentally ill or on very low incomes." (Interview with Edinburgh Conservative Councillor. Emphasis added).

Another Conservative District Councillor (from Stirling) was less willing to endorse the growth of charges for local government services :

"Another way to go is to make people pay higher charges so that the users of the facilities actually pay the costs ... we do make charges, but never charges that actually cover the costs of services. They will be paid from either the rates or the community charge and topped up, so that nobody is barred from using it because its so expensive." (Interview with Stirling Conservative Councillor).

The reason why this issue is controversial and why it will continue to be contested by people with different views on the future function of local government is hinted at by the second councillor : charges are kept below the true costs of providing services through taxation and, because it is the public's money that is being distributed, questions remain to be addressed about payment for services hardly used by some through non-consumption or alternative arrangements having been made.

In each group, the post-poll tax hypothesis about exit from using public services being matched with the 'carrot' of tax relief (exit from part of the costs) was rephrased in a more tangible manner. The examples of local tax deductions to the value of educating a child in the comprehensive sector or income tax relief equivalent to the cost of medical insurance cover if private health was opted for (recalling earlier survey questions) were used. How would participants respond to this clearer expression of the radical policy proposal ? Does *tolerance* of private services coexisting with public welfare extend to support for initiatives which actually *encourage* their preferential use (as Harris and Seldon assumed) ?

Considering the diversity of group composition, the degree of consensus towards the policy was striking. A number of members were hostile to the principle of tax relief for people who opt out :

" I would say that people that can afford to send their children to private education and things like that .... well, I wouldn't be sympathising with them about the poll tax." (Daniel, Inverclyde Group).

R:               What about education, where if you don't have children, once you have left school you don't make use of education - so in effect you are paying for other people's education. What do you think of that?

Caroline:       It is like the Health Service. You have got to pay for everyone's health care, whether or not you are using it at the time.

Gillian :       ... you might want to go back at some point. I have just paid to be on a course.... and I paid so much but obviously not as much as I would pay.

Ross :           All the post-war years... You know, like the welfare state from the cradle to the grave, it would be out the window then wouldn't it ?

Caroline:       They are just trying to get rid of it, little by little.

(Edinburgh Group II)



The idea of contributing to the costs of public services across a lifetime and being able to make use of them for different needs at different times was commonly invoked in the groups. Although the participants quoted above were most opposed to the principle of opting out in itself, others who were more likely to pay for private welfare services were also uncomfortable with the proposal of tax concessions as 'compensation'. A typical response is provided by members of the first Edinburgh Group most of whom were more pro-Conservative and pro-poll tax than other participants :

Dimitrio: I think with education and the health service, these services are provided by local government, national government, to everyone and anyone who wants to opt out for private education or health care does so at their ...

Alice : ...own cost.

Dimitrio : ...own cost. And therefore nobody's forcing them into it.... if you want to put your kids to a private school, you make that choice : nobody's twisting your arm up your back.

(Edinburgh Group I)

This view was echoed by a Conservative Party Councillor from Eastwood, where private consumption in a number of key welfare services is much further advanced than on average :

" If you want to send your child to a fee-paying school, you should have the right to do that. But... I honestly do not think it should go to the extent of getting a (tax) rebate."

In general, participants who were prepared to accept privatisation confirmed the point suggested by earlier survey results (Taylor-Gooby using the BSA data, 1990) but contrasted sharply with the 1981 findings by the same researcher about tax deductions for contracting out. Thus, the costs of private services are accepted as *additional to taxation not as a substitute for it*. A complication in the analysis is found in the expansion of employer contributions to private health insurance in the workplace, the area experiencing greatest growth, with considerable government subsidies. (By 1987, a majority of those working full-time who had private medical insurance were covered by their employers according to the 1990 edition of *Social Trends*, HMSO, 1990). In these examples employees would be highly unlikely to perceive any charge 'burden' which might have influenced support for personal tax relief. (This burden is experienced instead by employers who contribute to medical schemes).

A more likely explanation of this reluctance is that people who opt out wish to have the choice of both sectors available. The implication in the proposal is that a tax deduction would exclude qualification from the use of some public welfare services and as seen it is those who would stand to lose in this way who are particularly opposed. One Eastwood Group member explained public welfare as an 'insurance policy' for people who opt out, a foundation which remains in the event of private consumption no longer being possible :

"you don't only pay towards insurance when you want to make a claim !" (Ella, Eastwood Group)

This evidence points to a lack of support for the advanced individualism implied in the 'pay as you use' scenario. Nevertheless in four of the five group discussions, pockets of support for radical changes in the tax system emerged. Three separate extracts are drawn upon to demonstrate that limited potential for pursuing the New Right welfare agenda exists. The first extract is provided by one participant whose views were largely not taken up in general discussion by other members. The other two refer to dialogue between group members.

(i) "Private schools were all given subsidies and grants from the Government and then they began to withdraw them and that's what made the fees for these schools so much higher. In spite of which people *still* want their children to go to these private schools. I feel to balance that out then the Government could make allowances to them and say.... you've got 600 children who are *not* being educated by the local council - therefore we'll give you a grant ... It certainly does sound unfair, I mean let's face it, when you looked at the back of your rates bill, education was an *enormous* slice of the money. And I mean if you're not sending your child to the local school then you're saving the local education a lot of money.... maybe to help recompense that the school itself might be given a grant from local authorities from the education cake."

(Alice, Edinburgh Group I. Original emphasis).

(ii) R: A very radical proposal.... is that there should be tax incentives for that kind of thing (i.e. opting out). What do you think of that idea ?

Jim : No I don't think I am in agreement with that.

Margaret: I am partly in agreement. My husband and I had a great discussion about this the other day and we came to the conclusion that we had no objection to paying towards the education of other people's children because there will always be some people who cannot afford education and they are entitled to as good an education as anybody else. But when it came to the bit, when you were with your own children, and if in fact you weren't making use of the services to which you had been paying... probably would carry on paying after your children left school, *then if you chose to educate your children yourself at considerable expense, then you should perhaps get some tax incentive because you are not using the facilities you had been contributing to all those years.*

R : Right.

Margaret: So it seemed to us to be reasonable to ask for some relief.

R: And would that only be for.....

Margaret: The time your children.... yes, the time that you were actually educating your own children.

Jim : I think I would agree with that, yes.

Margaret: The rest of the time you would carry on contributing because somebody has to pay for the people who can't afford it. And we didn't think we objected to that at all... but some relief,

not necessarily the whole amount.

R : What do you think about that Jim ?

Jim : I would accept the greater part of that principle, yes.

(Extract from Stirling Group. Emphasis added).

(iii) Fiona: The question is should people pay for services that they don't use ? I don't think they should.

I have thought that for years. They should be able to opt out of the education system if you pay... If you pay for private health, I don't think you should pay for National Health.

Tom: It is incumbent on us all as part of society to ensure that we have minimum standards of education and health care for our society and we should all pay for that whether we use these services or not. You can work it the other way round. The poll tax that we are paying at the moment in some great measure is going to fund Strathclyde Regional Council's social services working in deprived areas. I don't take anything of that and hopefully I never will .... I do not mind contributing to that. I think that should be what this society is based on.

Daniel : As far as health is concerned you can take that argument a long way can't you ? There were about 8,000 people in these shipyards along there. Possibly 4,000 of them never used health services in their lives. But they paid for it through the nose every week off their wages. I never used a ha'penny of health services all through my working life. Paid for it just the same.

Fiona : You would still pay a local tax of some description, pay for things that people can't pay for by themselves, like social services. But pay for my own children's education, my own health ... It just appealed to me.

R : I think the idea was floated ... that there are many people who never use the education system themselves, so they should not be paying tax for other people's children. That was the idea I was trying to get at.

Tom : I just cannot comprehend how anyone could possibly float that idea ! Because they will be hoping to employ people at some point. We need to educate.....children to the highest level possible.

Daniel : Every child...is entitled to it, no matter whether they have the money or not. Entitled to an education.

Stuart : And irrespective of whether people can afford to go private...they should still contribute.

(Extract from Inverclyde Group).

In the first example there is support for changing the system of funding between public and private education sectors. This amounts to a subsidy to private welfare but between schools rather than between individuals. In the other extracts however, there is evidence of some support for tax incentives for opting out whether for a limited time or on a more extensive scale.

Two points are of note here. Firstly, support for some form of tax relief is justified in

terms of *compensation for reducing the burden on state services*. Thus, by opting out of comprehensive education for example the idea of 'reward' was referred to. It is a short step from here to a policy of encouraging all who can afford to use private welfare services to do so in the interests of leaving public welfare for those 'in greatest need' (recalling the debates about targeting and residualisation). That such links are rarely made explicit and that no serious policy initiatives articulating them have been advanced does not obscure the potential for them to be made if the privatisation of consumption expands significantly in the future. If this argument has relevance then the 'compensation' principle is only used as a post-hoc rationalisation : it is unlikely that opting out is motivated by a desire to reduce the public burden. Secondly, similar opinions given by Margaret (Stirling) and Fiona (Inverclyde) are received in different ways by the other participants. During the Stirling Group's discussion of tax deductions for opting out, Jim was persuaded by Margaret's argument, from a position of being sceptical to one of support. This demonstrates that opinions on this subject may not be held very firmly and that what emerges in the groups in these extracts are closer to *responses to hypotheses as they arise rather than attitudes or beliefs*. This is not surprising considering that the policy proposition is rarely discussed. In contrast, Fiona received little support in the Inverclyde Group for her ideas about individual responsibility in organising the payment of some welfare services. Her husband (Tom) set out a view of using and paying for services which would exclude the 'pay as you use' principle and which gained general approval among the other participants and in the other groups when similar ideas were raised.

One criticism of the data collected in the group discussions concerns the omissions on the part of the researcher. Only when the later stage of analysing the transcriptions is undertaken do further salient questions emerge. In this example, it would have been useful if additional probing questions had been addressed to the small number of members who gave support to the individualist tax proposal. Whether they would have qualified their opinions had it been suggested that tax relief would exclude them from using those public welfare services on the basis that others would be able to remain for speculation.

## 9.7 Some other implications of opting out.

The breakdown in support for public welfare used collectively and funded through taxation (implied by the polarisation thesis studied by the BSA series) is not apparent judging by the survey evidence reviewed or the data collected for this research. This suggests that behaviour between higher and lower income groups in terms of consumption (including the consumption of subsidies for privately-delivered welfare services) has diverged more significantly than have attitudes. Despite considerable changes in the balance between public and private welfare investments, expectations about the organisation of the welfare state have shifted less. Nevertheless, to leave this conclusion as a final word would be complacent. Without attempting to predict how the delivery of welfare will evolve in the future and despite the many continuities in public opinion, there is no guarantee that the stresses set up by taxation, private charges and unmet expectations

will not become more meaningful. At this stage, some implications for public services of opting out are raised.

The growth of private consumption does not *necessarily* have significant *financial* implications for public welfare, since it need not be encouraged by the range of government subsidies as exist in the British case. Until recently, the existence of private schooling and pay beds in NHS hospitals did not prevent demand for welfare state equivalents, whatever the other consequences might have been. In reality though, it is difficult to overlook the uneven hand used between public and private sectors as part of the Thatcher governments' welfare strategy. A Government proposal to subsidise share ownership (Keegan 1990) clearly underlines the essentially political rather than economic thinking of the strategy.

Aside from differential financial support between state and market provisions, public perceptions will continue to inform decisions in some manner. As discussed, further opting out will probably follow on from experience of under-investment in public services and the belief that better alternatives are available. However, other demonstration effects may occur which do not extend to contracting out. In education for example, parental contributions towards the cost of basic school equipment introduces a purchasing power input in a distorted and uneven fashion. More fundamentally, the public's view of the value and purpose of state welfare is not fixed. Future arguments will revolve around those who support comprehensive public welfare and others who prefer the residual 'safety net'. This distinction is evident in the interview extracts used in this chapter : contrast the Edinburgh Councillor's interpretation of state services as minimal and "duties" with the Inverclyde participant's reference to "entitlements". The basis of this argument is set out by Harris (1987).

## 9.8 Conclusion : Contracting out as 'exit' by choice.

The original intention in planning this section of the thesis was to use Chapter Eight and this chapter to illustrate alternative examples of exit in the context of taxation and the welfare state. The examples of poll tax non-payment among losers and contracting out among those advantaged by the range of recent tax legislation has been characterised as experiences at opposite edges of civil society. What is now clear though is that the meaning of exit is dissimilar. For one group, contracting out of tax payment is caused by a perception of being pushed or excluded. For another, exit is a path *chosen*, encouraged by a perception of pull towards privatisation (even though push factors may be more important). Moreover, the term 'exit' may be more appropriate for non-payment than opting out. While exclusion through non-payment might result in the loss of voting qualification in addition to unknown longer-term consequences, opting out from the public sector in reality means purchasing a choice of alternative welfare services. Since the extent of private choice is still limited and contracting out of tax responsibilities is (officially) not permitted, this cannot imply the total colonisation of a 'private lifeworld' (Butcher et. al.

1990). There is as yet no wholesale break with the core of civil society in this form of exit. The initial interpretation of the exit concept has thus had to be modified.

In terms of state - civil society interactions, important attempts to change behaviour have been identified but so have some continuities. The territory on which civil society functions has been fragmented and the social space that it occupies has been stretched further. What is apparent, yet has received comparatively little attention, is that all of the processes discussed are spatially uneven. In other words, *local* residual welfare states can be identified. The contribution of the poll tax policy in stretching the margins of civil society is one example but its influence should be viewed in perspective. The trends discussed here have been pushed forward by the fiscal impact of the tax but not created by it. A convincing case could be made for comparing the contribution of other major public policy changes (in Housing Benefit payments or the introduction of the Social Fund for example). Geographies of contentment / discontentment, a comfortable and a miserable Britain and independence of / dependence upon public welfare are in transition. They offer stimulating research possibilities along with difficult questions of research design.

Some progress in these directions has occurred. Butcher et. al. (1990) for example identify the 'contracting authority' based on extensive competitive tendering and privatisation of local services delivery as being located most commonly in prosperous parts of southern England. The authors refer to *communities of interest* motivated by the costs rather than the benefits of local government services, paying low taxes towards a minimal core of essential services. Such councils exhibit variation in the extent to which they pursue the residual provider role, but are predominantly controlled by Conservative Party politicians receptive to Thatcherite policy initiatives. The transfer of remaining council housing stock to private landlords has been supported vigorously in many areas. As noted by the authors, "local government and local elections have promoted opportunities for the emergence of different communities of interest" (Butcher et. al. 1990, p.163). There is nothing unusual about identifying local political cultures in southern England as distinct from the rest of Britain. However, the suggestion is that the dominant emphasis of public policy in the 1980s combined with socio-economic and demographic changes to influence an acceleration of the *differences* between these 'lifeworlds'.

What distinguishes more recent trends from established patterns are particular support for privatisation in local government among local politicians and a corresponding lower dependence on public service provision. As the demographic compositions of areas change, the concentration of professional and managerial employers and employees occurs in communities marked by high mobility and weak attachments to place :

"Their particularist interests are such that they have little to gain from local authority services."  
(Butcher et. al. 1990, p.163)

Since these communities of interest often concentrate on issues of private welfare, participation in questions of public welfare organisation is passive and the policy outcomes not crucial. The poll tax was thus directed largely at these local authorities, given its task of reducing growth in local taxation and the range of council responsibilities. The low-poll taxed 'flagships' of Wandsworth and Westminster demonstrate that the private lifeworld extends outside the suburban commuting zones of the south-east to inner London largely on the basis of distinctive gentrification trends. The example of the poll tax is also useful in confirming *the limitations of studying attitudes to welfare*. Communities located in the most affluent parts of Comfortable Britain may not have diverged markedly from other areas in their ideas about the need for a welfare state, but their decisions clearly do impact on communities with alternative interests and indeed those in the same communities with different interests: 'community' can be used in a functional as well as a spatial sense. Those who remain dependent on rented housing or social services may be less likely to have their interests represented from the diminished financial and functional resources of a local authority pursuing a low tax - restricted services model.

This chapter has made an attempt to approach a closer understanding of the implications of the Thatcher welfare project. In some respects the continuity of opinion is remarkable: the Conservatives have largely been unsuccessful in completing a transformation in the way civil society considers welfare. This needs to be set against changes in consumption behaviour and the continued success of the Conservative Party in General Elections. It should not be allowed to obscure the trends illustrated by Butcher et. al. among others. In the actual shifts from the public to the private sector and in those aspired to, the space for political debate has narrowed. This has consequences for the importance of the 'public sphere' and the procedures of democracy which formally underpin it. A central irony of the poll tax and the wider privatisation experience has been the narrowing of accountability to the public and traditional lines of representation. It is the *potential for accountability* that distinguishes public modes of distribution from private ones however imperfect the actual forms might be; that is necessary in making the case for public services having a key advantage over private services; and that has been deployed by the Government as a main element in arguing for the superiority of market provision.

It is tempting to concentrate on the radical changes rather than the continuities which marked the Thatcher welfare strategy, but also an oversight. If the poll tax fitted comfortably into the neoliberal attempt to advance its vision of a post-Fordist welfare state (a contention which is discussed in the concluding chapter), its rejection and the broad rejection of still more radical reform of the structure of welfare costs and benefits (presented through 'pay as you use' arguments) has implications either for the relevance of the post-Fordist concept or the British Conservative interpretation of it. Despite the defeat of the poll tax and much of the thinking associated with it, the central features of social policy change during the 1980s (particularly the third Thatcher Government) remain. In terms of future directions for the British welfare state, the question marks are as striking as they were when the debate about social policy was first framed in terms of

post-Fordism. In retrospect, the Thatcher project was strong on the rhetoric of 'rolling back the frontiers of the state' and reviving 'consumer democracy', but at its core was less global public spending cuts (with the dramatic exception of public housing investment) than a redeployment of the resources of the state. This redistribution was based on :

"..residualization of public provision...concentrated upon those who were already worst off, for example those on state income support and in public sector housing. This pattern of resources rather more generously directed the 'mass' welfare state, with retrenchment concentrated in the 'minority' or stigmatised areas...is not a novelty brought on by the demands of post-Fordism but part of a long-standing British practice." (Pierson 1992, p.17)

On the strength of this research evidence, civil society is less polarised in its attitudes to welfare than in its behaviour and welfare experiences. To return to Offe's (1987) earlier statement, it is difficult to agree that the welfare state is rapidly losing its bases of support. This is because there is not simply one welfare state (which has survived but been much altered from its Keynesian phase). Instead there are a number of paths through welfare states such that benefits are not inversely related to income levels. The ironic finding from the recent British evidence is that the structure of hidden and visible transfers and the grouping of unpopular and popular services - which together form welfare experiences - is less likely to be weakened by privatisation as long as higher income households gain from it. Powers of bargaining are again salient. They are not necessarily as influential as they might appear however : even if public welfare retains more support than could have been anticipated, policies such as the poll tax which indirectly (and sometimes very obviously) diminished the scope of public spending were still implemented.



## 10. Conclusions : A tax for the 'new times' ?

Between 1990 and the General Election in April 1992, Mrs. Thatcher resigned, the poll tax was abolished and legislation to introduce a replacement for the tax was passed in Parliament. The purpose of this concluding chapter is to explain how the poll tax came to be displaced as the issue of most concern to the public (Section 10.1). The conclusion to the tax was in many ways as extraordinary as its brief life-time : as is argued in Section 10.2, it was not an issue in the 1992 General Election. The nature of the council tax alternative (introduced in April 1993) is discussed in Section 10.3 where survey evidence referring to public preferences is drawn upon. In contrast to the conceptual discussion in Chapter Nine about the future direction implied by the poll tax, this chapter considers how its replacement was closer to a return to the rates than a push further to the right (and the radical alternatives considered previously).

In Section 10.4, an overview of the political legacy of the poll tax is presented. Despite its outright failure to gain the public's acceptance, the main question here asks how far it was an attempt to accommodate contemporary changes in British society : was it at least in principle a tax for the 'new times' ? Other findings of the research are summarised in Section 10.5. The discussion concludes with some of the relevant questions which remain to be asked and answered in future research.

This analysis has concentrated on the local experiences of the policy, with less emphasis on its 'nationalised' features (as represented by media coverage for example). In a sense it has been assumed that respondents and group participants were aware of how events were being played out at Westminster, but that evaluations would reflect events in council Town Halls and local communities as well. The first section in this chapter considers these taken-for-granted events in more detail.

### 10.1 Defusing the poll tax

As mentioned in each of the group discussions (see Chapter Six for example), the poll tax did not make 'headline news' until March / April 1990 when English and Welsh local authorities revealed their first year tax levels and a wave of anti-poll tax street protests occurred in many areas. Protest activity in the southern heartlands of the Conservative Party was unprecedented, underlined by the resignation of a number of Conservative councillors who objected to both the level of the tax and the way it was distributed. (This included a mass resignation of the West Oxfordshire District Conservative Group in April 1990). On the eve of the introduction of the new tax more than 200,000 protestors gathered in central London. It erupted into violence following tension over policing tactics and claims that a small minority of activists had used the protest to attack the police (Mair and Damania, 1992); but the most significant point for the viewing public was that the poll tax was able to persuade ordinary people to march against it (few of whom had taken part in street protests before, Burns 1992) and that its costs were immediately expressed in conflict and division.

In spite of Government attempts to cast the Opposition as ‘guilty by association’ with protest violence, Labour moved into a lead of over 20% in national opinion polls (Cullis et. al. 1993). More significantly, these events occurred one week after the Conservatives had lost a Parliamentary by-election in the safe ‘middle England’ seat of Mid-Staffordshire, an unusually large swing to Labour underlining both the deep unpopularity of the tax even before bills had been received and the new found willingness of mainly skilled working class voters to desert the Conservatives and move straight to Labour, at least in by-elections. National media coverage of the poll tax was sustained as protests continued, the local elections in May pointed to a strong anti-Conservative mood outside London (Rallings and Thrasher, 1991) and a list of mainly Labour authorities was published as capping targets. Between March and August 1990, the poll tax became the issue of greatest public concern by some distance as measured by the monthly tracking poll conducted by MORI (Figure 10.1).

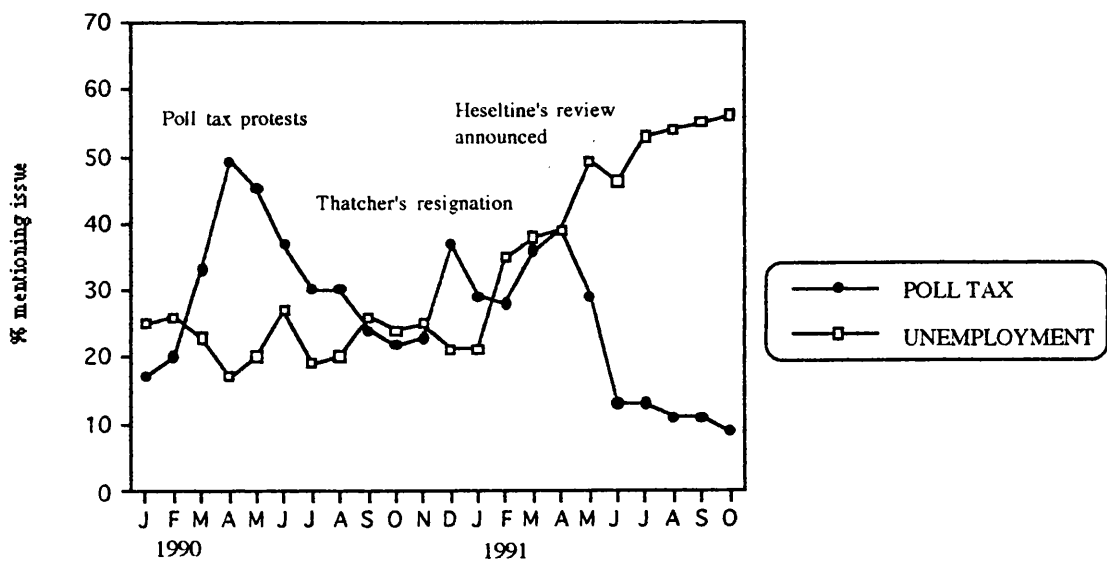


Figure 10.1 Level of public concern over the poll tax and unemployment 1990-91 (Source : MORI, The Times)

Political pressure on the Government continued during 1990, while Ministers insisted that the tax would come to be seen as “a very much fairer ....and more acceptable system than the rates ...once it is fully understood” (to quote John Major, who by the end of the year

would become Prime Minister). Unfortunately for central government, not only did a hostile public consider that it understood large tax increases only too well, its allies in local authorities across Britain quickly realised that many Conservative supporters were among the broad band of losers (although the Scottish - English distinction is relevant here) and that payment shortfalls were accelerating. In terms of the 'bargaining powers' argument supported in this analysis, political pressure from these directions was far more damaging than that from opponents. (Group participants often interpreted Scotland, in the year before the tax was extended to the rest of Britain, as possessing weaker powers of bargaining). Following a further disastrous by-election defeat in Eastbourne in October of that year (by the Liberal Democrats), the poll tax crystallised Conservative disquiet at Westminster : Michael Heseltine challenged Mrs. Thatcher for the party leadership, using the Prime Minister's stance on the European Community as a chance to bring to the surface many of the issues which had seriously damaged the Government's authority. The important point is that this challenge marked the beginning of the long-term demise of the poll tax. Heseltine sought support on the basis of a promised fundamental review of the system of paying for local government, thus establishing an irresistible precedent which his fellow leadership candidates also proposed (following Mrs. Thatcher's resignation). By December 1990, newly-elected leader John Major announced that Mr. Heseltine would head a review of the poll tax to which other parties would be invited to submit evidence. The year ended with mounting local authority financial problems and the tax resuming its position as the most important issue for the public. Nevertheless the decision to replace Mrs. Thatcher appeared to be justified as the Conservatives opened a narrow lead over Labour for the first time in 1990 (Cullis et. al. 1993).

March 1991 was a remarkable month for the tax. While attention turned to the Heseltine review in anticipation of a statement on what shape its replacement would take, Chancellor Norman Lamont surprised the public and political commentators in his Budget speech by announcing a cut of £140 per capita on every unrebated poll tax bill and an increase (to 17.5%) in VAT. This subsidy in effect recognised the unpopularity of direct taxation (the rates, the poll tax, income tax) and proposed a reassignment of the burden through indirect levies. Although this move created major administrative problems for local authorities which were ready to send bills for the new tax year and the result was to delay billing for three months with implications for payment rates thereafter, the move reduced bills below those of the previous year. The following week, the conclusions (if not the precise details) of the Heseltine review were announced in Parliament. As expected in the group discussions taking place around the same time amendment of the tax would not be adequate. Despite the popularity of the new Prime Minister following the Gulf War and the Conservative recovery in opinion polls, the poll tax dominated at least one more by-election (in the Lancashire seat of Ribblesdale). Here, in one of the party's safest seats in Britain, the Liberal Democrats again won a clear victory on the persistent strength of anti-poll tax sentiment. The message from that contest was unchallengeable : only the abolition of the tax would satisfy.

The extent of the failure of the poll tax was acknowledged by Mr. Heseltine as the shape of

the review emerged :

“The public have not been persuaded that the change is fair. We have therefore decided that from the earliest possible moment it will be replaced.” (The Guardian, 22 March 1991)

The replacement (to be known as the council tax) was set out in greater detail in an Environment Department consultation document “Local Government Finance Review”, published in April 1991. The council tax appeared to be something of a hybrid system, closer to domestic rates than the poll tax but retaining a personal element. The new tax would be introduced in April 1993 and levied on domestic properties rather than individuals, requiring a single bill charged to each household and the end of a register of all adults as the taxing base. To overcome the crucial questions of valuation and updating by periodic revaluation, houses would be allocated to eight bands on a capital values basis (extended from an original plan for seven bands in the amended Bill presented in November 1991). This represented an attempt to avoid the lengthy process of individual property valuations in favour of ‘beacon valuations’ (samples of recent sale values for different types of houses). Crucially the requirement that every adult (aside from specific exemption eligibility) pay something in local taxation was removed. The document argued that one of the key principles which guided the review had been the need for “an equitable distribution of the burden” :

“The principle that *most* adults should make *some* contribution has been widely accepted” (DOE 1991, Paragraph 1.7, p.2. (Emphasis added).

The intention here was to give the impression that the poll tax had at least succeeded in undermining much of the ‘freerider’ tendencies which the 1986 Green Paper had considered. In fact the principle of the tax had been that *every* adult should make *the same* contribution. Whereas the principle referred to above is probably long-established (and close to that which was strongly supported as one of the questionnaire prompts in Chapter Six), the poll tax interpretation of it was roundly rejected. This was clearly as close to an admission of error as the legislation would admit. Thus, as under domestic rates until 1988, 100% rebates would be paid under the council tax to “the poorest sections of the community” (Synopsis in DOE, 1991). Unlike the earlier property tax however, a discount of 25% would be paid automatically to single adult households (although some confusion emerged when the tax was implemented as to the position of single working adults with dependent children). A number of Conservative MPs who were concerned that the ‘personal responsibility’ principle of the poll tax should not be abandoned were alarmed by the prospect of returning to a situation where a four-adult household paid the same bill as its elderly widow neighbour; their suggestion was that discounts should closely reflect household composition. The legislation thus represented something of a compromise by assuming that most households contained two adults and in allowing reductions for smaller households. This could be presented as a minor victory for the right-wing of the Conservative Party (The Guardian, 22 March 1991; The Times, 2 November 1991) without

providing opponents with an easy campaigning target. Labour's opposition was mainly based on the categories for exemption, the inadequate range of the bands and the 'guillotine' imposed on debating time (roughly half that given over to the poll tax legislation in 1988). By the passage of the new Local Government Finance Bill late in 1991, some modifications had been made such that the ratio of highest to lowest band payments would be 3 : 1 instead of 2.5 : 1 and students living in all-student accommodation would be eligible for 100% rebates. (The position of students living in the parental home depended on how many other adults lived there but for students in the position of sharing a property with other non-students the situation was confused). What had not changed since the poll tax was implemented on the other hand was the Government's commitment to its reading of local accountability. Thus 'restraint' and 'accountability' were included as key principles in the review : "strong and effective capping powers" were promised and an extension of capping in Scotland was also planned to encourage parity with the rest of Britain (DOE, Paragraphs 7.5 - 7.6, pp.25 - 26).

The extent of the political crisis engendered by the poll tax and the scale of the policy reversal was remarkable. By the summer of 1991 it was difficult to identify Conservative MPs who were prepared to defend their record of voting for the tax in Parliament. Numerous 'before and after' conversions were highlighted in the press following the review (Mr. Heseltine usually being described as the only high-profile Conservative who had argued against the tax consistently, although inexplicably had voted for its implementation in Scotland in 1987). Perhaps no change in stance was more significant than that of John Major who continued to support the principle of the tax but complained at having been "bounced into it quickly....because of the fuss about the rates in Scotland" (The Guardian, 15 March 1991). It was certainly ironic that the council tax chosen by the Government bore a strong resemblance to Labour's unpopular 'roof tax' and revised 'fair rates' scheme, although it was tactically difficult for this reason for Labour to press the point too far. There was little scope to trace the public's reaction to returning to a property tax in any meaningful way before detailed figures were known. (Survey evidence on the broad preferences for local taxing is drawn upon in the following section). Other surrogate evidence suggested that announcing the eventual abolition of the poll tax without actually replacing it was enough to defuse its political damage : although the Conservatives polled badly in the May 1991 local elections compared with the previous contests in 1987, their share of the vote had recovered since 1990; and despite losing three more by-elections after the announcement of abolition, the scale of defeat was significantly less than in the previous eighteen months. Moreover in those contests it was concern over the Health Service which dominated the local campaigns rather than the poll tax. As Figure 10.1 indicates, from May 1991 the tax declined significantly in terms of public concern, as unemployment replaced it as the most important issue. Even if the public's judgement on the Government's record remained negative, it no longer appeared to be in a mood to punish over a tax which was still being paid (and the non-payments costs of which were still accumulating). On one hand the decline of public concern was surprising; on the other, the council tax had one compelling advantage : it was not the poll tax.

## 10.2 The poll tax and the 1992 General Election

Once the announcement of future abolition had been made, the Government's task was to make the tax less politically damaging. In addition to the reduction financed by an increase in indirect taxation, the transitional relief scheme was extended at considerable cost, prompting at least one Conservative MP to argue in favour of investing new resources in improving the rebate system (and thus allow the poll tax to survive). By mid-1991 the result was that more than half of those liable to pay the tax were eligible for a rebate (Gibson, 1992). In spite of this, some commentators anticipated that the General Election scheduled for some date before June 1992 would present the Government with a final but perhaps most important hurdle in its attempt to reform the system. Travers (1991) pointed out that council budgets and poll tax figures for the final year would be published during the probable election campaign and that bills would be delivered in time for polling day. One editorial statement following the publication of the council tax legislation warned the Government that to introduce the Bill without time for appropriate debate "on the eve of a general election would be...unforgiveable. Even suicidal perhaps." (The Guardian, 2 November 1991). The implication was commonly made at the turn of the year that as more became known about regional variations in the council tax and as the cost of non-payment grew as reflected in inflated final poll tax bills, public attention would turn again to judge local government finance in the more damaging context of a national election.

Towards the end of February 1992, as election speculation heightened, Michael Portillo (with responsibility for the Environment Department) described the emerging tax bills for 1992-93 as "small weekly increases" in an effort to down-play their significance. This was in contrast to the emphasis by central government at the start of the two previous financial years, when large increases were expressed in global or 'headline' terms designed to focus blame on higher spending local authorities. This change in emphasis before the April election suggests that the Government had recognised the fact that it rather than councils were blamed more by the public for high taxes (Gibson, 1992). Hints of income tax cuts were frequently used in an attempt to transform the issue of taxes back in the Government's favour. Despite the problems anticipated by Travers, *the poll tax did not appear among the issues prioritised by either the main political parties or the public* (although a Scotsman / ITN poll in February 1992 had identified paying for local government / the poll tax as the third most cited issue which Scottish voters would consider when deciding how to vote : a surprisingly high proportion of 34% mentioned it, compared with 36% referring to the NHS and 42% to unemployment). It was of course unsurprising that the Conservatives wished to avoid the subject of the poll tax entirely, or imply that the Thatcher government (as distinct from Mr. Major's) was responsible for the most damaging policy decision in recent political history. The absence of any sustained criticism by the opposition parties was astonishing : they contributed to the impression that the tax should have been referred to in the past rather than the present tense. To confirm the point made in Chapter Eight, if the poll tax was judged to be unfair and wasteful then the decisions in March and April 1991 did not remove the source. In particular the cumulative costs of transitional relief, safety nets, increased VAT

and administration represented either a necessary evil or a massive waste of limited public funds. Moreover the requirement that everyone continue to pay at least 20% of their bill for a further two years appeared to be overlooked. These outcomes of the poll tax experience provided alternative campaigning perspectives. That they were not emphasised during the national campaign remains unexplained, as does the failure of academic or media analyses to highlight the omission. The original plan to assess the contest over the poll tax during the General Election in this concluding chapter is thus unrealised. Early analyses of Britain's electoral geography in April 1992 (Johnston and Pattie, 1992; Johnston and Pattie, 1993) included variations in poll tax bills at the time of the election as a significant component of economic experiences (in addition to unemployment levels). Although the changing geography of voting between 1987 and 1992 appeared to be only weakly related to variations in poll tax burdens, the trend pointed clearly to the Conservative Party being 'punished' and the Labour Party advancing in constituencies with higher bills. (This pattern was more pronounced in Greater London). This confirms the expectation that it was central government which was blamed more for high local taxes : not surprisingly the relationship was weaker than at the height of the protest (in the 1990 English and Welsh local elections), since the national contest was unlikely to concentrate on a single issue. (As discussed in Chapter Seven this research considers it extremely difficult to transform even local elections into single-issue contests, to contradict the conclusion of Cullis et. al. 1993). Nevertheless the finding from April 1992 must be that earlier evasive action - above all Mrs. Thatcher's resignation - allowed the governing party to limit the damage of the poll tax and secure a fourth victory. The passage from the poll tax to the council tax on April 1st 1993 was a low-key affair considering its dramatic and brief history. It also appeared to be deceptively so, because although Travers' prediction about the electoral implications was not borne out to any significant extent, his focus on the long-term financial costs was well-chosen. In Scotland alone by March 1993, over £900 million was outstanding in poll tax debt, the effect of which upon first year council tax bills being unspecified but certainly significant. The fiscal legacy of the poll tax is worthy of a chapter in itself. However, following a discussion of comparative questionnaire data on alternative local taxes, this study concludes with a discussion of its political legacy.

### 10.3 Judging the alternatives

One of the final questions posed in the postal survey (and coded as BEST TAX) asked respondents to choose the tax which they considered would be preferable to pay for local services. This was included to study the public's response to the keenly contested debate initiated by the poll tax as to the relative merits of alternative taxes. (This contrasted with the low-key response to the council tax reported in the County Council elections in May 1993 in England and Wales). Five tax options were suggested : in addition to the poll tax and domestic rates, a local income tax (LIT) option was included, being the proposal of both the Liberal Democrats and the SNP, as well as a capital values property tax which Labour had originally proposed in Scotland around the time of the survey. The other alternative was a combination of property and income taxes, the common approach in other OECD countries

(Chapter Four). Although this option was briefly considered by the Labour Party late in 1989, the 'twin tax torture' critique launched by the Conservatives was partly responsible for its rejection. Significantly each side in the formal political debate insisted that a definitive solution to the local taxing puzzle was to be found in the form of a single tax instrument.

The aggregate survey results strongly indicate a public divided as to which tax would be best for local government (confirmed later in the group discussions). Besides the 10% of respondents who chose the 'Don't Know' option or chose two or more of the alternatives, the most popular of the taxes was LIT, in line with other survey evidence for Scotland and Britain conducted in recent years. However only just over one quarter of the sample opted for this tax (Table 10.1). More surprisingly, the second most common preference was the combination tax which few respondents would have been acquainted with. No other tax gained 20% support. These results indicate that specific attitudes to local taxation may be ambiguous and weakly held, but the response was not simply characterised by a preference for those taxes which had been experienced. Rather than encouraging reluctant acceptance, familiarity with the rates and the poll tax appeared to breed contempt or at least little popularity. Considering the reaction among many poll tax opponents during the group discussions that the rates system had its faults but was superior to its replacement, the very low level of preference for the rates is surprising.

Breaking the sample down further to identify significant patterns of support reveals that opinions were strongly influenced by age group and housing tenure and varied between Districts (Table 10.1). Younger respondents showed a clear preference for the combined tax compared with a very small figure among oldest respondents. In contrast both LIT and the poll tax gained support as age increased (the proportion of oldest respondents opting for the poll tax status quo being 20% higher than among 18 - 24 year olds). Following the results of Chapter Four and Six which indicated the importance of tenure differences in explaining tax attitudes, tax *preferences* were also correlated with tenure categories. The sub-group most likely in the whole sample to choose the rates as the best tax was composed of respondents from the council rented sector. With less than one-third support this was the most popular tax, although it was significantly below the 57% support for the rates in principle (Chapter Four). Owner-occupiers preferred LIT in line with the sample average, but were next most likely to choose the poll tax. The rates were considerably less popular than with council tenants. The 'conversion rate' from those gaining with the poll tax and supporting it in principle to those preferring it over alternatives was surprisingly low in Eastwood, even though both here and in Stirling it was the more popular option. Opinions in Edinburgh clustered more strongly than elsewhere around both LIT and the combination tax, together being chosen by two-thirds of the city's sample compared with half the total sample. Despite contributing the highest level of in-principle support and the highest preference for the rates, many of Inverclyde's respondents supported the rates but preferred an alternative tax : LIT was also the most popular option here, although achieving no more than the survey average.



	Local Income Tax (LIT)	Combined tax (Income & property)	Poll tax	Rates
<hr/>				
Age Group				
18 - 24	19	39	7	16
25 - 34	22	36	16	10
35 - 64	26	25	20	9
65 & over	40	6	27	17
Housing tenure				
Owner occupied	30	22	25	7
Council rented	19	27	4	32
Private rented	22	30	9	17
Other	17	39	6	17
Local authority				
Eastwood	26	21	35	2
Edinburgh	35	32	7	13
Inverclyde	25	22	8	22
Stirling	20	23	25	12
Party Identification				
Labour	28	37	1	21
Conservative	21	15	42	8
SNP	31	27	4	11
Liberal Democrat	40	31	12	7
None	29	17	9	9
ALL	27	25	19	12

Table 10.1 BEST TAX preferences across key survey variables (Figures do not add to 100% : 'Don't know', 'Something else' and more than one answer excluded).

Partisan positions also significantly distinguished preferences. Of interest though was the degree to which responses largely contradicted the tax policies of the parties respondents identified with. An initial study of these figures is unsurprising : Conservatives were more likely than anyone else to choose the poll tax as the best option, Labour supporters the rates and Liberals showed a higher preference for LIT than others. On the other hand, support in principle for the two taxes recently experienced (Chapter Four and Chapter Six) only weakly converts to specific preferences. Thus the Conservative approval rate for the poll tax (70%) compares with only 42% choosing to retain it as the best tax. (Nevertheless this figure is three times higher than for any other group of partisans). More striking was Labour's 'failure' to translate general approval of the rates (if the 1992 policy of 'fair rates' was a fair proxy) into active support : 55% in favour of the rates compared with just 21% preferring that tax over others. Ironically Labour identifiers were more likely to choose the combination

tax which their party had rejected than the other options. In other words, partisanship made an important difference but only in a minority of cases did it act in the direction expected. The conclusion from these results then is that in few categories of the sample did opinion tend decisively towards any one local tax option. Views were dispersed rather than concentrated and although this has no necessary implications for strength of opinion, it is probable that support could be won and lost by persuasive argument. Moreover, it is likely that opposition to some taxes was often more of an influence than the attractiveness of the tax preferred. LIT gained consistent support throughout the sample, suggesting that it was less divisive than either the rates or the poll tax, but it failed to enthuse a high level of preferences. The introduction of the council tax would appear to be close to the preferences of only one out of seven survey respondents (that proportion choosing either a return to the rates or a capital values tax). The use of value bandings represents an important change from the rates and the visibility of revaluation (as witnessed in 1985) may be reduced for the majority of households whose homes are revalued *within* rather than *between* bands. Thus the comparison with these two tax alternatives included in the survey is compromised. Nevertheless there is some reason to believe that the public differentiates in broad terms more than between detailed policies, between taxes on property, on income and on citizenship in terms of how they affect different groups of people. If the options are interpreted in this general way, the conclusion is that taxes on income (LIT or the combination tax) are more popular than those on property (the rates, capital values or the combined tax), with the only per capita (poll) tax as the least popular. The failure of a 'council tax effect' to emerge in the way that the 1990 local elections were influenced by an uneven but unmistakable 'poll tax effect' (Chapter Seven) suggests that the reaction would be less dramatic (since more gainers than losers emerged) and that the second-best option of taxing property is grudgingly accepted coming after the poll tax experience. (This makes the assumption that the general tax preferences identified here are representative of broader public opinion : little evidence exists to contradict this point).

Lastly it is worth noting that the response to the poll tax on this question was significantly more varied than to the rates. As well as the poll tax receiving minimal support as the preferred option in much of the sample (below 10% among youngest respondents, those in rented properties and Labour / SNP identifiers), it rated higher than 40% among Conservatives. The most revealing relationship however is between best tax preferences and the impact and evaluations generated by the poll tax (Table 10.2)

Section 4 (BEST TAX) : “ On the whole which of these taxes do you think would be best to pay for local services?”

	IMPACTHH			APPROVE		ALL
	Better Off	Worse Off	No Different	Approve	Disapprove	
Poll tax	34	4	23	46	2	19
Rates	0	24	12	3	19	12
Local income tax	31	25	21	25	30	27
Combined property / income	20	31	23	12	32	25
Total	(85%)	(84%)	(79%)	(86%)	(83%)	(83%)

Table 10.2 ‘Best tax’ preferences related to the household impact (IMPACTHH) and evaluation (APPROVE) of the poll tax. (Figures do not add to 100% : ‘Don’t know’, ‘Something else’ and more than one answer excluded).

According to Cullis et. al. (1993, p.89) :

“Registered opposition to the poll tax has been much greater than registered opposition to rates suggesting, but not proving, that rates would be preferred. More importantly, if the objective is to invoke public choice to engender, for example, local accountability, it is essential to determine what voters’ opinions are.”

Although the survey results presented in Chapter Six indicated that the public is overwhelmingly in favour of a local tax (or taxes) which take into account different means or abilities to pay and that everyone should contribute something towards local service costs, this analysis suggests that it is much more difficult to discern specific policy preferences. Agreement around the same principles does not suggest an obvious policy expression. In terms of the other point raised by Cullis et. al. (1993), an important distinction can be made. The questionnaire results for this research confirm that opposition to the poll tax was significantly stronger than to the rates, but because the distribution and scale of losses and gains was wider in the rest of Britain than in much of Scotland, the difference is not as large as elsewhere. As discussed, the rates generated less opposition but also fewer preferences than the poll tax. Table 10.2 highlights the partial strength of material interests in best tax evaluations. Among those who approved of the replacement, the poll tax was the most popular preference. Among those who lost and those who registered their disapproval, the rates was only the third-placed option. Thus, preferences depended to some extent on the effect of the poll tax, but the correlation was stronger among winners than losers. Cullis et. al. may be proved correct in their assertion that the property element of the council tax could

achieve the degree of progressivity desired by the public. The conclusion however must be that this is not the 'best settlement' that could be achieved if the local tax debate had been broadened to consider other European alternatives.

#### 10.4 The 'new times' debate and the poll tax

The failure of the poll tax has been apparent in a number of ways in this thesis. It did not succeed in persuading local electors to 'discipline' their councils into lowering their spending and taxing policies (even though there was some agreement that the argument came to focus increasingly on the levels of taxation rather than only the method of distributing the tax burden). Despite some support among Conservative councillors at least in Stirling and from the Scottish Secretary for the idea that a 'pain barrier' had been crossed, such that councils were being forced to review their fiscal decisions more closely, the contest to implicate local government was lost. By the middle of 1991, just eighteen months after the turbulent introduction of the tax in England and in Wales, it had almost been forgotten that prominent members of the Government had enthusiastically endorsed the original poll tax Bill (three years earlier). Neither the political nor the fiscal failure of the poll tax were unpredicted and it appears that the pessimists were justified in their early findings on its validity. With the implementation of the council tax, as discussed in the previous sections, another chapter closed in the attempt to find a form of local taxation for Britain which would find general public acceptance and perform effectively. At the time of writing (shortly before the first year council tax bills were distributed), the poll tax had assumed the characteristics of a bizarre and brief diversion from historical taxing principles. With the exception of occasional reports about the continuing financial shortfalls caused by non-payment, the poll tax had been largely forgotten. Yet such a straightforward finding would be an inappropriate point on which to conclude this analysis.

Instead, I want to return to the theoretical origins of the poll tax and discuss how they were related to wider issues of social and economic change in Britain. By drawing further upon ideas of cultural change considered in Chapter Nine, the response to the tax is summarised. This suggests that the transitions which are theorised in post-Fordism for example might have to be distinguished from changes in the perspectives of civil society. Some of the key assumptions about post-Fordism in relation to the New Right need to be unpacked. This discussion aims to show that some of the most important political ideas used to justify the poll tax were taken for granted rather than demonstrated. For that reason it is justified to take another look at the policy following its demise.

The title of this chapter may seem contradictory. Given its abolition, the poll tax is clearly not a tax for these times and will presumably become a policy of historical interest (if not curiosity). However the term 'new times' is used in this context to draw upon a debate which human geography and the social sciences more broadly have engaged in during the last five years. Although no agreement has emerged as to the legitimate definition of the term, a brief review of its descriptive function is possible. As a minimum the new times is

used to describe the contemporary transitions in the economy and associated social, cultural and political changes. (The term was used most famously to capture the sense of a new historical moment as communism was displaced in the Soviet Union and eastern Europe). Stuart Hall for example describes post-Fordism - the economic correlate of changes in the organisation of capitalism - as:

“a shift from the old mass-production Fordist economy to a new more flexible post-Fordist order based on ...information technology” (quoted in Sivanandan 1990, p.2)

In these accounts the emphasis is often upon the way in which capital frees itself from the ‘fixes’ constructed by labour and by space. Changes in the composition of economic activity, with the varied implications for social class, political alignments, gender and race interaction and local / regional economies have been extensively debated (Lash and Urry’s account discussed in Chapter Nine remains as one of the most influential). The argument then tends to coalesce around the *non-economic* transitions identified during this revolution in the production process. Key terms used to describe the nature of the new times would include differentiation, diversity, plurality, choice and decentralisation. The assumptions of modernism - the notion of progress and ultimate emancipation through the rationality of planning, state intervention and welfarism - are seen as having given way to postmodernism where the only certainties are rooted in uncertainty. Some of the important characteristics include a new priority for consumption over production issues and the significance of consumer behaviour in forging the motivations of the times. Following from this, the domestic sphere rather than the workplace becomes the dominant focus for identity, in turn implying new roles for the individual and the family rather than collective forms such as class and community. This represents an abbreviated and unsatisfying summary of developments in the new times. A brief study of the relevant literature reveals that every element included above would be keenly contested. For example, what ‘the family’ means today is uncertain and what it ought to mean even more so. A number of the positions in the debate about the new times can be identified and will be valuable in judging where the politics of the poll tax fits in.

1. Firstly the position advanced by theorists such as Stuart Hall, and adopted by most human geographers with an interest in the debate, emerged around 1988. The new times concept was used as a metaphor for the transitions driven by global restructuring. Hall’s concern was with the strategies by which Thatcherism was able to appropriate change in its own likeness. In other words, how was it able to build discourses around the information society and the devaluation of labour and present itself as the *natural* political expression of the changes ? Thatcherism presented itself as the force behind post-Fordism to the extent where many analysts were unable to see the distinctions between a national political project and an international shift in the production process. This position has commonly been extended to consider issues of cultural change (Soja 1989, p.342, among human geographers arguing in favour of a “radical and resistant postmodern political culture” for example) such that the fragmentation of interests might lead to progressive outcomes in

feminism or environmentalism. This first approach can be thought of as one which recognises the changes and concentrates what is new about the new times.

2. A second position emerged, mainly as a reaction to the style and content of the first set of arguments. Sivanandan (1990) has written one of the strongest critiques of the way in which the new times concept has been applied. Peter Jackson (1991) describes Sivanandan's account as "a scathing attack on the hokum of the new times" (p.219). This second perspective is important because it represents many of the reasons for conflict around a term that at one point seemed simply to 'go with the grain' by charting the outcomes of post-Fordism. At the centre of Sivanandan's attack is the hesitancy of what are termed "the new-timers" to explain elements of social change in terms of economic transition. The relationship was not one of association as the conditional accounts witnessed from the first position often argued. Instead :

*"Everything* is being shaped by the revolution in the productive forces" (Sivanandan 1990, p.7. Emphasis added).

In effect this is similar to the debate around David Harvey's position (1990) in "The Condition of Postmodernity" where the 'condition' of the new times was identified and closely dissected, but ultimately was to be resisted. Thus the changes were not denied but they were opposed rather than celebrated. Both are accused of economic reductionism : and both would probably counter by arguing that the role of theory is precisely to *reduce* more complicated phenomena to their causes and effects. For Sivanandan then, the new times is a shorthand for an acceptance of changes without realising to what extent they can be contested and expressed unevenly. In particular the incorrect equation between post-Fordism and Thatcherism is criticised. This is seen as having led potential and actual opponents of the Thatcher project (perhaps blindly) towards prioritising consumption issues too readily, neglecting the causal nature of economic change and privileging the politics of the individual (or i-dentity to emphasise the personal) over the politics of identification (with its suggestion of group references). Although there is recognition of the changes written about by those who could be included in the first position, this second approach is distinct because it questions rather than exaggerates to what extent the new times are actually new at all. The conclusion from here is that an unjustified focus on discontinuities ought to be avoided. The task of establishing what the continuities are (and perhaps there is a link with attitudes to the welfare state as outlined in the previous chapter) is more difficult.

3. Other views exist beyond these main lines of argument. An original approach is advanced by Jessop et. al. (1990) in their belief that the concept of post-Fordism in Britain is far from straightforward (Britain is described as a case of 'flawed Fordism', casting doubt on the argument that it has ever had a classically Fordist welfare state). Moreover, on some policies Thatcherism actually obstructed the transition to post-Fordism, far from simply going with the grain of it or causing it. This is significant because it questions some of the assumptions which lay beneath earlier new times analyses. Jessop et. al. arrive at this position by

adopting a cross-national perspective : the flexible accumulations of post-Fordism are correctly presented as emerging from world economic influences. They may be accelerated or slowed down in different ways but they are not simply reducible to Thatcherism or any other national mode of regulating economies. Since different versions of flexibility are identified, Britain's path through a low wage, low labour cost, low skill, low productivity domestic base is contrasted with the 'necessary' path to sustainable flexibility. A low achievement economic culture is portrayed as being too inflexible to reduce the effects of cyclical boom and slump which Japan has largely avoided. (Recent difficulties in Sweden and Germany, despite their different 'welfare regimes' according to Esping-Andersen 1990, confirm that the goal of high achievement stability is an elusive one which few countries can consistently attain). The skills gap arising in Britain is considered as one reason why it is approaching a phase of post-flawed Fordism. Thus Jessop et. al. are sceptical of the rush to subsume everything under the terms 'post-Fordist' and 'postmodern'. They are careful to stress that the neo-Conservative mode of managing whatever the transitions do produce is not the only one, again hinting that the success of the Conservative Party in representing itself as the agent of change should not obscure much wider issues.

4. Lastly, it is worthwhile stating that not all of the writing in the debate has been around definitional / theoretical issues. Susan Smith's (1989) use of the concept of citizenship as a basis for empirical research into the new times agenda is a notable example. This is not because of its analysis of post-Fordism. Instead Smith offers a prescriptive account for renewing the validity of citizenship in a changing world. By arguing for the distribution of welfare rights to be considered as well as economic rights, an important omission is addressed. Moreover there is an attempt to go further than the familiar criticism of New Right welfare policy and establish a normative basis for an alternative. In summary, the new times concept has generated argument about more than just a changed policy context. Its central theme has been to what extent economic determinism has been replaced by a form of cultural determinism.

This research has been concerned with how civil society and the state interact and what the consequences for welfare and taxation attitudes have been. The question now is to what extent the poll tax specifically was appropriate to a general theory of the new times. A distinction is drawn between what the poll tax was intended to achieve and how it actually worked out in practice. In the same article as referred to above, Smith outlines the aims of the New Right project as promoting :

"...a civil society for the new times characterised by self-interest, flexibility, self-reliance, freedom of choice, private property, the patriarchal family and distrust of state bureaucracy" (Smith 1989, p.146)

Although this argument was published in advance of the poll tax being implemented, references to at least two of these elements - self interest and self-reliance - are appropriate to this discussion. If identity is becoming more individualised and privatised (and Chapter Nine offered conflicting evidence on this point), then issues of individual rather than

collective consumption should become more prominent. As argued earlier, the poll tax might be seen as an attempt to advance this trend. A more immediate rationale was rooted in encouraging changed preferences and expectations towards privately-financed services. If consumer behaviour was as central to society as anticipated by many of the 'new-timers', it might be assumed that many people would be willing to pay for their own and their family's welfare, but not that of other people. In other words, policy decisions were to encourage self-reliance in welfare costs. The compelling characteristics of the poll tax were in line with such a philosophy : all adults were liable for the same local service costs (and by implication only *their own* since no element of redistribution between people was included); and local politics was to become dominated by the type of consumer behaviour described in some detail in Chapter One. The assumption was that, given favourable financial incentives, people would act rationally on the basis of their own self-interest : a consumer view of democracy to fit the emphasis on consumption. Here are potential links with the new times agenda.

Before summarising some of the earlier findings of the research, it is worth acknowledging some dispute over the relevance of the poll tax to Thatcherism. As rumours of its abolition emerged, former Chancellor Nigel Lawson argued that the poll tax had very little to do with the economic policy of recent Conservative administrations based on fostering an enterprise culture. He considered the poll tax to be a distraction rather than functional - and a very costly one. An alternative analysis (MacGregor, 1989) adopted a different position by arguing that the poll tax was integral to Thatcherism as a policy to reduce local public spending, shift dissatisfied consumers away from declining public to private services and more fundamentally establish a long-term debate about the role of user charges rather than direct taxes at all. In other words, the tax was wholly consistent with both the practical and ideological expressions of Thatcherism.

A judgment on how the poll tax fits with these conditions of the new times can be attempted on the basis of the questionnaire data assessed previously. Two indicators of transition are considered. Firstly a fragmentation of partisan positions is anticipated in line with the 'decentring' thesis (Chapter Nine). The explanatory power of partisan differences upon attitudes should be lessened over time, suggesting that political issues are being contested less and that a coalition around agreed welfare policies is emerging. Secondly, self-interest (egocentric evaluations) should become prominent and the role of political principles (or sociotropic judgements which rational economic theories cannot accommodate) reduced. The discriminant function results in Chapter Six across a series of attitude questions supported neither expectation. Partisan positions were found to be meaningful in differentiating between poll tax evaluations : people who think differently tend to identify with different parties. This is not a new finding but it does imply that rumours about the demise of political alignments have been greatly exaggerated. Other evidence reviewed in Chapter Six gave reasons to believe that the poll tax was not simply an unusually high-profile issue which divided people more than other issues would : questions about taxes, economic management, earnings, defence and privatisation in the BES series also divided between



partisan groups. Moreover there is the possibility that a consensus exists around an alternative view of paying for welfare, given the weak discriminating power of the prompt stating that local taxation should reflect the ability to pay principle for example. In terms of self-interest a simple measure used in the attitude 'maps' of Chapter Six is useful. The correlation between the financial impact of the poll tax and general evaluations of it was strong, but a significant minority cut across their assumed self-interested position (mainly respondents who were better off or at least no worse off yet disapproved of the tax). Even among those who were expected to be grateful for their savings the poll tax faced legitimisation problems, above all in Inverclyde and Edinburgh.

Metaphors of *change* have been central to the argument in this and the previous chapter : new work patterns, new bases of identity and new policy options. The poll tax itself was a dramatic break with what civil society was used to and with what governments were used to doing. Yet despite all that was supposed to be 'new' about the new times the poll tax largely failed to stimulate electoral change, in Scotland at least. The evidence of Chapter Seven suggested that, in electoral terms, the Conservative Party was the main loser but that overall this amounted to a surprisingly small disadvantage. This was explained in terms of the narrower bases of Conservative support in Scotland than in England : the pattern of tax losses and gains was more distinctive in political terms than the more general distribution in much of England. Despite the radical changes in the distribution of the local taxing, a conclusion on the Scottish poll tax experience would also have to recognise the degree of *continuity* in the response of the public.

The impact of the poll tax was highly uneven in spatial terms. On one hand the financial changes exaggerated the 'two nations' strategy identified by Jessop et. al. (1990) as characterising Thatcherism. Places already experiencing most of the gains from government subsidies in the shape of Mortgage Interest Tax Relief, privatisation and share flotations and changes to income tax rates and allowances were often among those further advantaged by the capitalisation gains of abolishing rates. Suburban authorities like Eastwood in this research or Trafford in Greater Manchester, London Boroughs like Westminster and Wandsworth and smaller areas within cities and towns (Murrayfield in Edinburgh and Kings Park in Stirling for example) confirm that the 'two nations' strategy is more detailed than the traditional North - South geographical divide suggests. These advantaged places were receptive to the Conservative message of low taxes. Thus, although the poll tax has been described as "one of the most dramatic policy failures of the twentieth century" (Midwinter & Monaghan 1993, p. 135), it was not universally a failure. Indeed such areas were distinctive for appearing to become *more* in favour of the Government's project, just as the rest of the country began to move decisively against it in the months ahead of the challenge to Mrs. Thatcher's leadership. The minimalist approach to local government embodied in a model of low taxes and spending close to statutory requirements only seemed to be accurately captured by the comment of one resident of Wandsworth (south London). He explained why he had supported the lowest local tax bill he could get in the 1990 local elections :

"All I want is my bins emptied.... I'm not interested in anything else. I'll probably only be here for a couple of years anyway. So if I can get it for £148, why pay more?" (The Guardian, 6 May 1990)

This represented a limited success in the battle for ideas and if the example was in part representative of the Wandsworth electorate (providing a 7% pro-Conservative swing on a high turnout as Britain swung firmly against the Government), the theories of economic voting and interest maximising cannot be simply dismissed. On the other hand, places like Wandsworth and Eastwood were notable because they were exceptional : the poll tax was a tax too far for most of the public and eventually for the Government. Within civil society, this wider attitude response was motivated by self-interest (tax losers are dissatisfied regardless of the form of taxation) and principle (the poll tax was considered unfair). Separating these motives in this research has proved tortuous : egocentric and sociotropic tendencies might distinguish some people, but they are probably both important at different times for the same people. Trying to force a neat distinction from a public which is often ambiguous rather than unconditional in its responses is inappropriate. Within the sphere of government, if one reason has to be chosen above others to explain why the poll tax was abolished, the threat to the Conservative Party's own interests must be singled out. Managing to satisfy a 'strategic' section of Scottish opinion was not enough on this occasion, outweighed by the superior bargaining powers of a much larger group of Conservative poll tax losers in England.

Beyond the areas already most favourably disposed to post-welfare or private welfare values, little advance was made towards an accommodation of the New Right welfare agenda. The poll tax assumed and demanded a shift in attitudes - and a degree of discontinuity in keeping with the new times - which had simply not occurred, despite the other behavioural changes of the 1980s. What the experience of the tax should demonstrate is that *the relationship between the state and civil society is becoming more localised and more uneven*. A similar conclusion could be drawn for the nature of the welfare state, accounting for the range of obvious and 'hidden' costs and benefits. This research has highlighted the potential for tax policy to accelerate this trend.

Although other changes may support general theories of post-Fordist transition, the poll tax experience largely failed to. Certainly its theoretical roots can be traced to one reading of the new times but its rejection included partisan responses to an extent which would not be anticipated by some liberal theorists. Class-based references to a tax which made 'the rich richer and the poor poorer' and principle-based responses were significant. General accounts of post-Fordism may assist in understanding the broad trends of change. Yet they also conceal much of the inconvenient detail of reality. Although the poll tax represented a qualitatively new development in the nature of taxation, it was limited to being a tax only for the New Right reading of the new times.

### 10.5.1 Research Conclusions

In Chapter Three, the influence of political elites in shaping places with political identities was considered in detail. Edinburgh and Stirling were shown to have been among the most radical of Scotland's local authorities in the mid-1980s, adopting 'brinkmanship' and 'shadow boxing' strategies over time. In turn, central government was seen to have responded unevenly to councils, targeting Edinburgh in 1985 for example in a protracted dispute. These two authorities were identified as the more conflictual political contexts. Inverclyde and Eastwood, although for different reasons, were grouped as the less conflictual authorities, on the basis of local - central government relations in the recent past. Inverclyde was described as 'cautious' and a 'reluctant complier' with central legislation. Eastwood, the only Conservative council of the four, was enthusiastic in its compliance after the rates revaluation dispute of 1985. The poll tax represented the political settlement which the council had sought.

Later chapters concentrated on the attitudes and behaviour in the local civil societies of these Districts. The relationship between local elite approaches to politics and the views of the public in each area is by no means clear though. Some clues were to be found in questionnaire evidence in Chapter Seven, suggesting that the less conflictual authorities generated fewer critical responses from respondents who were politically opposed to those administrations. In the other Districts, a clear polarisation of opinions emerged - Edinburgh's council satisfied only Labour supporters and Conservative identifiers were strongly dissatisfied with Stirling's approach. In other words, the reputations formed some years earlier still had resonance, despite the changes in strategy noted by the turn of the decade in both Labour Groups (Chapter Three; Chapter Seven). To pursue this correlation between local authority politics and public response much further than this however would be to simplify a more detailed situation (and some evidence to the contrary). Labour identifiers in three authorities were clearly concerned about the level of poll tax they were asked to pay, even if it was central government which more often took the blame for having introduced the tax in the first place; Conservative supporters gave strong support to the principle of government capping, unlike their councillors in Stirling and Edinburgh who argued against such intervention; and Inverclyde opinion showed signs of being more radical than the council in supporting the non-payment campaign. Respondents from the four Districts often confirmed the expectations of how they would react to different scenarios, but occasionally contradicted them.

More significantly, a verdict is needed on the use of a 'localities' approach in itself. In the introductory chapter, the possibility of distinctive local tax cultures was raised. A focus on places was introduced in the review of the localities debate in Chapter Three. In conclusion, this analysis has not been able to identify consistent dividing lines which would justify an emphasis on local differences as the most important feature of the response to the poll tax. Considering the evidence of Chapter Five, which illustrated dramatic spatial shifts in the

local tax burden, this appears at first surprising. The experiences of households in similar properties with the same number of poll tax payers often diverged considerably on abolition of the rates. That reflected the divisions of political space. Indeed, many examples have been given which point to attitudes being formed on the strength of *locally-interpreted* experiences. Critical references to the taxing and spending policies of Stirling and Edinburgh Councils featured prominently in the evaluations made by some survey respondents and group participants. These also informed beliefs about the will (or lack of it) to pursue deliberate non-payers (witnessed in Chapter Eight). There can be little doubt that the satisfaction expressed in Eastwood was rooted in large average tax gains delivered by the system effects of changing the tax, but also the level of tax set by the local authority. The poll tax became for Eastwood something of a non-issue. Spatial differences were frequently real and significant. Yet, it is probably only in Eastwood District that it is justified to speak of a *local tax culture* influencing the public's reception of the tax, given the greater degree of homogeneity of that authority (Chapter Three) and the importance of tax issues historically in local politics (Chapter Four). That is partly because authorities like Edinburgh and Stirling are too heterogeneous to encourage a dominant local view, and where places are less contested from within (Inverclyde) they share more in common with other places than sets them apart. In Britain and in Scotland, the *nationalising* tendencies of political decision-making from Westminster remain powerful. The poll tax was central government policy and the response generally reflected that. The national context - an unpopular tax, a government whose mandate was being questioned from within its own ranks on this and other policies - encouraged a 'flatter' response than anticipated. Thus, even though non-payment had its own geography, concern about it was almost universal (or aspatial). Public attention came to focus on non-payment and on the influence of central government through its grant payment formula, capping and the £140 per capita reduction in the 1991 Budget. This directed attention towards both individuals as non-payers and the Government : in other words, local authorities simply did not attract enough attention for the reaction to be rooted in local decision-making. Some of the strongest divisions among the public in Chapters Five to Eight were those between party supporters (or more precisely Conservatives and non-Conservatives) rather than places.

The theory of rational economic motivations has been tested in this research. Its central tenet is that, with the correct set of incentives, people will respond according to their individual interests and that behaviour will correspond to attitudes. Thus the strategy with the poll tax, the most striking icon of Thatcherism, aimed to alter how people think as well as what they do (both on the supply and demand sides of the electoral process). This recalls the evidence of Chapter Seven, where the offer of a £98 tax cut by Lothian Conservatives if they voted for the party was seen to have failed. Not only does the local electoral process fail to emphasise taxation as the priority issue, it fails to limit its scope to local issues. Edinburgh's losers in the tax transition who continued to oppose the Conservatives in these circumstances acted 'irrationally' : or did they instead use a local election to send a signal to central government ? Similarly those who most favoured a tax reduction because their bills were considered to high were much less in favour of capping, which delivered a substantial

tax cut in Lothian in 1991. What is lacking from orthodox models of rational choice is a recognition that the political market place is contested. It is a central irony that this form of competition is ignored or underemphasised. Sociotropic principles *compete* with the egocentric and contextual influences modify opinions. For economic incentives to filter through into political responses in the manner intended, the poll tax would have had to build a very different political arithmetic. In Scotland, the arithmetic was not as careless as in England in the tactical sense, since Conservative supporters were disproportionately advantaged. Ironically, in the territory most hostile to the Conservative Party, the tax did not provoke the same calamitous outcome as elsewhere. Instead it appeared to freeze existing cleavages (pro- and anti-Conservative) and strengthen them.

### 10.5.2 Future questions

1. In terms of methodology, this research has drawn upon a number of approaches for collecting and analysing data. In addition to the more conventional questionnaire, interview and statistical methods, the subject has been studied by drawing upon alternative communication methods (local newspaper coverage and election literature for example) and a series of group discussions. As explained in Chapter Two, the rationale was not to attempt 'a bit of everything', but to match the subject and the strategy. Although the literature is divided regarding the value of once-only groups (as opposed to in-depth groups) and over the level of expertise required on the co-ordinator's part, the groups provided an insight into public reaction which could not have been gained otherwise. The dynamic nature of the subject and the conflicting tendencies in the 'surface' debate made the groups a means of capturing something of its complexity. They are a promising approach for uncovering new perspectives.

The particular approach in this research can be criticised though. Fewer groups were convened than originally anticipated and, with an alternative sampling procedure, groups could have been formed in different neighbourhoods of the same District. Alternatively, the different positions of 'the taxed' could have been emphasised (women, young adults and non-payers may have had distinctive experiences to speak about). These questions about applying a method once it is chosen are not limited to any specific kind of research subject.

2. Hirschmann's 'exit' and 'voice' theories have been useful in this discussion. These have been seen as elements in the state - civil society relationship, whose edges have been stretched by exit tendencies (Chapter Nine). Spatial metaphors were used to give a territorial expression to this concept. Thus, in much of Inverclyde can be found 'miserable Britain' in contrast to Eastwood as 'comfortable Britain'. Although one is functionally in the north and the other in the south and their experiences of the poll tax widened the welfare gap between them, their core beliefs about the role of taxation and some public services are probably not as distant as expected. Arguments like this will be challenged, possibly on the grounds that attitudes are not significant until behaviour is considered. Here, the miserable and the comfortable clearly are distant from one another.

There are many opportunities for geographers to advance the understanding of what might be termed the spatial contours of welfare politics. In the aftermath of the poll tax it appears that the fundamental questions about who pays what and who benefits from government spending had turned full circle since the 1986 Green Paper "Paying for Local Government". The fundamental review of the welfare state being conducted from the Department of Social Security in 1993 may confirm the value of exit theories. It may also give currency to the conceptual discussion in Chapter Nine which, at the time of the fieldwork, seemed very speculative.

3. The abolition of the poll tax altered the relationship between civil society and the state. One reading of the defeat of the tax would be that it marked a profound reaction to a political project which had exceeded its limits. This turning point was mentioned by one of Stirling's councillors :

"There is a social justice issue which, if anything, the poll tax helped to raise rather than hindered. And I think, as a result of the poll tax, people now realise more and more how important it is that people who have more pay more.... By raising the principle they've actually lost. They raised a principle they thought they could win on and I think it's had the opposite effect... it has raised people's awareness of the need to be fair in government." (Interview with Labour Group leader, Stirling District Council).

Yet, as discussed earlier in this Chapter, the political half-life of the tax was surprisingly short : the 1992 General Election gave the impression that the tax had already been abolished. For opponents of the Conservative welfare project, defeating the poll tax was necessary. However the councillor's conclusion appears to have been on the optimistic side, two years after it was expressed. Future research should continue to trace the response to taxation. Although the council tax could hardly provide a greater contrast in terms of its political salience, local taxation remains a dormant issue. The pressures of grant gearing and capping survived the poll tax and imply that its replacement will gain in controversy in the future.

4. Finally the relationship between Scotland and the UK state was also changed by the poll tax. The Government failed to shake off its reputation for experimenting with legislative reform outwith its (English) heartlands first. Moreover, 'Scotland in the role of victim' is potentially a strong mobilising message for groups with different bargaining powers. It fuelled the anti-rates campaign in 1985 and the poll tax protests. It also influenced that group of opinion formers in the media and those who were advantaged but still felt uneasy about it. In southern England it could be guessed that such Conservative-inclined would be more likely to be Conservative in practice. The distinctiveness of Scottish politics has been researched, exaggerated and overlooked in the past. A better understanding of how 'comfortable Scotland' differs from 'comfortable Britain' is long overdue.

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