ESRC Policy Fellowships 2023: Opportunity Description

Fellowship Title: Local Government Finance Reform – Local Land Value Tax Data and

Evidence Synthesis for Wales

Host Department: Welsh Government – see also additional information section

Host Team: Local Government Finance Reform – Part of the Local Government Directorate

Summary: To investigate what systems would need to be designed and created to support the development of a local land value tax (LVT) to potentially replace the current local government taxation systems (council tax and non-domestic rates) in Wales.

Research Theme: Creating Opportunities, Improving Outcomes. *Please see the full call text 'What We Are Looking For" for a detailed summary of the research themes targeted in this call.*

Policy topic: Local Government Finance, Tax or Land-Use Planning.

Relevant academic disciplines: Data Science or digital methods expertise; social statistics, methods and computing; socioeconomics

Relevant research career stage: This opportunity is open to a mid-career researcher.

Fellowship Structure

Inception Phase:

> **Estimated Start Date**: October 2023. *Exact date to be confirmed by the host depending on onboarding and security clearance requirements*
> **Duration:** 3 months
> **FTE:** 0.4 FTE

Main Placement Phase:

> **Duration:** 12 months
> **FTE:** 0.6-1 FTE **(1.0 FTE preferred)**

Knowledge Exchange Phase:

> **Duration:** 3 months
>
> **FTE:** 0.4 FTE

Location requirements: The post is location neutral as Welsh Government intends to continue with a significant proportion of remote working conditions. Ability to travel to Cardiff on occasion would be beneficial.

Necessary level of security clearance: [Baseline Personnel Security Standard] will be required and usually takes around 6 weeks. We would expect the successful applicant to start the security clearance application process, with support from the host team, as soon as their Fellowship has been confirmed by ESRC. Ideally the security clearance process would be completed before the inception phase begins [See National Security vetting: Clearance levels]

Detailed description

A central theme of both the Welsh Government's [Programme for Government] and the [Co-operation Agreement] is reform of current local tax systems (Council Tax & Non-Domestic Rates) to create future systems which are more progressive and ensure fairness. A programme of reform is currently being worked through to meet policy ambitions around wealth inequality and the economy, and also to provide additional flexibility and responsiveness in future, but additional challenges remain.

The fellow will work with the Local Government Finance Reform Division to help outline or explore potential local tax reforms post 2025, specifically in the area of local land value tax. Building on research already undertaken by the [University of Bangor] for the Welsh Government in this area, the fellow will co-design a series of research questions which will focus on what systems and frameworks would need to be put into place to create and design a local land value tax for Wales.

The purpose of a LVT is to provide a local taxation system which helps to fund local authority services with a more progressive distribution of tax liability than the current taxes.

The research to date has concluded that the starting point for the development of a local land value tax would be the creation of a cadastral database. The objective of this research will be to establish how a cadastral database for Wales could/should be created to bring together land registration, mapping and valuation. Some of the areas of research are likely to focus on issues such as:

- How best to identify land in Wales (outside that already explored in the Bangor University report), its owners and occupiers, and its current and potential uses
- Explore appropriate data sources, or how to create new data sources, and how they could be used to build a pan-Wales cadastral database, i.e., grouping data that relates to land in one centralised asset.
- Identify what data would be a priority for the purposes of a robust, accurate and effective taxation system and what data would be a 'nice to have' for other aims? What additional data systems, infrastructure or frameworks would be needed?
- What data permissions/agreements would be needed? Consider the roles of information security, data protection and future database maintenance.
- What would be the role of key delivery partners such as local authority taxation and planning departments, and organisations responsible for valuation and registration, and how best could their data be incorporated into the system/database?
- Depending on scope and skills, potentially consider related issues around the environment, sustainability and biodiversity, land-use planning, infrastructure investment, regeneration, or place-based growth policies.
- Fairness and progressiveness are central to all tax systems.   Consider what practical challenges a land value tax system would face and how could they be overcome?

The Fellow will be placed within the Local Government Finance Reform Division of the Welsh Government which provides strategic advice to Ministers on aspects relating to local tax systems, providing a unique opportunity to gain an in-depth understanding of how real time policy decisions are made. The fellow will also work closely with a wide range of analysts across government, as well as internal and external stakeholders and partner organisations.

Opportunity-specific person specification

Applications will be assessed against the following opportunity-specific requirements in addition to the generic eligibility and call criteria.

Essential Criteria: The Welsh Government is seeking a strong interdisciplinary researcher to push the boundaries in the use of evidence for policy, including:

- A breadth of expertise in the application of social science/research methods within and beyond the Fellow's own discipline
- Knowledge of data synthesis and systems research and evidence landscape, or how it intersects with the Fellow's own research
- Practical application of evidence synthesis, e.g., systematic review, rapid evidence assessment, meta-analysis, realist synthesis
- Track record of understanding emerging trends and developments that could have an impact on local taxation systems, how these might combine and what impact they may have
- A research background in data synthesis, local taxation systems or another socioeconomic policy related subject.

Desirable Criteria:

- Strong engagement skills and the ability to articulate complex information to a range of audiences
- Preparedness to connect with relevant research centres and the wider futures community (UK, European and Global) to create a strong network of connections and expertise
- Strong project management and communication skills and ability to collaborate with colleagues across analytical professions.