Geoforum 177 (2026) 104839

Contents lists available at ScienceDirect

Geoforum

journal homepage: www.elsevier.com/locate/geoforum

Power without Capacity? Despotic Centralism, Local Government, and the Contradictions of the English Council Tax Regime

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A B S T R A C T

The financing of English local government has become a critical aspect of centre-local relations during a period in which austerity has produced greater pressures on the former. The main means of funding local government is through Council Tax, a system of taxation based on residential banded property valuations. This paper examines the extent to which the English Council Tax system is structurally controlled by the central state, or whether urban local authorities have degrees of agency in which to adapt national policies. In contrast to many accounts that place an onus on the agency and homogeneity of the central state, this paper critically engages recent studies on 'power without capacity', recognising that neoliberalism and austerity has impacted central state's control of urban local governments. The paper undertakes interviews with national sectorial organisations and urban local governments in all English regions. A more in-depth analysis is undertaken of one local authority in each region, with these 'illustrative examples' exploring tendencies in greater detail. In conclusion, the paper finds that the central state remains able to control local authorities, but that in certain areas it lacks the infrastructural capacity to fully coordinate tax collection and debt recovery, or prevent coercive actions toward vulnerable households by local government. Urban local governments do not seek to resist or critique the Council Tax system, focusing instead on being efficient Council Tax collectors and debt recovery agents.

Introduction

In an age of austerity, the financing of U.K. local government is significant because of their wide ranging public service responsibilities and delivery of welfare provision (Pike, 2023; Ward et al., 2025). Central to this is Council Tax, a local tax on the market value of domestic properties introduced in 1993 (Orton, 2002). Driven by austerity, central government funding for councils has been reduced and councils now rely heavily on Council Tax, representing 56 % of revenues in 2025–26, compared with 40 per cent in 2009/10 (Gray and Barford, 2018; MHCLG, 2025). Despite this reliance, over 20 % of 2023–24 receipts were uncollected, leaving £8.3 billion in household debt (Debt Justice, 2025). Addressing this shortfall is critical for local government. They increasingly resort to Council Tax increases and aggressive debt collection to maintain budgets, reflecting broader relations between the local and central state (Gray, 2020).

The UK has a long history of contestation between the local and central state, expressed though taxation and spending, such as central imposition of the regressive Poll Tax (Stoker, 1991). Historically, local government is characterised by subordination to the central state, which has enacted detrimental austerity programmes (Stanton, 2018; Pike, 2023). However, a differentiated and uneven central state and policy landscape potentially produces Council Tax regimes where central control is not all-encompassing (Cairney, 2025). Consequently, two questions emerge: firstly, *to what extent is Council Tax collection and debt recovery governance shaped by the central state?* Secondly, *to what extent can local government exercise degrees of agency to adapt and mediate these centralised Council Tax policies?* This paper addresses these questions by examining England's Council Tax regime, focusing on urban unitary and metropolitan authorities responsible for resource-intensive services and extensive public demands.

The analysis has two stages. First, interviews were conducted with finance directors and revenues/Council Tax managers at 31 English urban unitary and metropolitan councils (25–30 % of authorities per region), producing 31 h of interview material. Purposive sampling targeted actors operating at the nexus of central state fiscal policy and frontline local debt recovery, possessing expertise aligned with the paper's objectives. To triangulate these perspectives, a further 70 interviews (totalling 70 h) were conducted with national stakeholders, including professional associations, think tanks, and third-sector organisations. These interviews provide important insights into the relationship between the central and local state. All participants and locations are anonymised due to the sensitivity of debt collection.

Second, one anonymised urban local authority in each region is

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https://doi.org/10.1016/j.geoforum.2026.104839
Received 26 May 2026; Received in revised form 11 September 2026; Accepted 14 September 2026
Available online 19 September 2026

examined as 'illustrative examples' of important trends identified in stage one (see Tables 1 and 2). The cases are not in-depth accounts, but illustrative examples of tendencies occurring across comparable local authorities in each region. Following Siggelkow (2007), an illustrative examples approach links theoretical concepts (e.g. of state centralisation and local authority agency), with empirical context-specific causal processes (e.g. central state exercising control of local authorities). The paper uses a relational comparative approach, explicating how local authorities are constituted by place specific and relational configurations (Leitner and Sheppard, 2020). Illustrative examples facilitate examination of how comparable national processes manifest within local state spaces. Their selection is based on the critical parameters of, first, levels of deprivation and affluence (related to levels of local public service need, with poorer sections of the population requiring greater levels of support); second, property tax banding (as a proxy for income and ability to pay, and can be used to examine the dependence of a local authority on taxation revenue); and, finally, and the importance of Council Tax revenues (proportion of the total budget that it constitutes and thus level of importance).

Interview transcripts were analysed through NVivo software. First, a deductive coding framework was established using the paper's primary theoretical constructs, generating analytical categories such as 'despotic command', 'infrastructural capacity limits', and 'austerity mediation'. Second, inductive coding explored the emergent, operational realities of local governance. Through an iterative strategy, more nuanced subcodes were developed, such as 'automation of recovery', 'shifting vulnerability definitions', and 'the paradox of minimum payments'. It was then possible to identify similarities and differences in central state control and how local authorities mediate such processes. In conclusion, the paper finds that the UK central state enacts despotic command over the locally managed Council Tax system. It lacks however the infrastructural capacity in which to fully control urban local authorities and the negative consequences of the tax on households. The agency of the urban state is one in which they adapt to be more efficient tax collectors, rather than critiquing and resisting the central state.

CENTRE-LOCAL RELATIONS, URBAN GOVERNANCE AND TAXATION

Central state and the politics of taxation

Taxation forms part of the structures of capitalist societies as a material and symbolic component of social order and struggle, providing the means in which to ensure social reproduction, mediate potential social conflict, and concentrate or redistribute wealth (Tapp and Kay, 2019; Triantafillou, 2021). A social contract with citizens and capital, defined as relative rather than absolute mutually recognised obligations and consensus, underpins such tax systems (O'Connor, 1973). The scope and scale of this taxation is historically and geographically contingent on broader political, social and economic dynamics (Whiteside, 2023). For citizens and capital, this social contract is based on important dimensions such as representation, public service provision, and market dynamics and protection (e.g. regulation). It is instilled with social justice principles where citizens have tax responsibilities as members of society with obligations to other citizens. Consent is therefore a critical component of any tax system, and is based on societal values, norms and beliefs (Triantafillou, 2021). Here, societal conceptions and practices of fairness and social justice are embedded within social and political institutions (Jessop, 2015). However, consent is always interwoven with coercion, as legal principles provide the framework in which to extract financial resources from citizens through disciplinary means if necessary (Jessop, 2015).

O'Connor (1973) emphasises the inherent contradiction of capitalism as the state must support capital, whilst maintaining societal legitimacy and social reproduction through welfare services. Deficits arise as the social demands become greater than the state's ability to extract revenue from the economy. The 'tax state,' as a critical feature of the Keynesian period leading up to the 1970 s, was characterised by a social contract of progressive and extensive taxation for social redistribution purposes (Green, 1993; Streeck, 2014). With the decline of the Keynesian state, fiscal crisis formed the impetus for neoliberal programmes from the 1980 s and the transition from the 'tax state' to the 'debt state' (Green, 1993). Arising from the discursive construction of a potential fiscal crises, the retreat of the state and the reduction of public service provision became the norm (Streeck, 2014). The period was marked by a distinct bias towards capital, as the state increasingly borrowed on financial markets to ensure less taxation of the more affluent (Jessop, 2015). Consequently, taxation shifted from functioning as a progressive mechanism of social welfare and redistribution, to being a regressive tool subordinated to market imperatives and political expediency Whiteside, 2023).

For Streeck (2014), the 'debt state' that borrowed extensively in global financial markets has transitioned into the 'consolidation state', characterised by austerity measures that seek to satisfy finance markets. An element of this under permanent austerity regimes has been 'authoritarian neoliberalism', which is characterised by resistance to more progressive forms of taxation and democratic participation as governments seek to protect capital (Bruff, 2014). Streeck (2014) argues that taxation in this regime is typically regressive and focuses on servicing national debts to appease financial creditors, and ensure the solvency of the state, rather than expanding the welfare state. Building on this, Cooper (2021) conceptualises the emergence of the 'regressive tax state'. They elucidate how neoliberal thinking has remade local public finance by shifting fiscal burdens downwards onto the most vulnerable through consolidation programmes, which include sales tax, fees and penalties in the absence of favourable progressive property taxation rates (Cooper, 2021).

Within these 'consolidation state' and 'regressive tax state'

Table 1
Attributes of local authority illustrative examples.

Local Authority	Population Size	IMD Rank (2025) *(1 = Most Deprived)* 1	% of Population in Most Deprived LSOAs 10 %% 1	Avg. Full-Time Salary (2025) *(UK = £39,039)* 2	Real-Terms Funding Cut (Since 2010/11)3	Properties in Bands A–C (% of total) 3	Properties in Band A (% of total) 3
NE – LA	538,011	40th	17.0 %	£33,436	−28.0 %	82.6 %	57.8 %
York-LA	275,401	6th	42.0 %	£34,800	−26.4 %	91.8 %	64.0 %
NW-LA	242,100	9th	23.5 %	£33,100	−27.1 %	87.1 %	52.5 %
WM-LA	353,860	5th	16.7 %	£32,960	−24.8 %	85.9 %	50.2 %
EM-LA	388,348	15th	20.0 %	£33,400	–23.2 %	90.5 %	59.5 %
East-LA	215,700	38th	13.2 %	£36,972	−17.5 %	87.0 %	40.1 %
SW-LA	494,399	63rd	11.2 %	£38,200	−27.0 %	82.5 %	26.9 %
SE-LA	158,943	150th	0.0 %	£39,039	Near-Total Grant Loss	<20 %	< 3 %
Lon-LA	314,786	43rd	6.5 %	£45,500	–32.0 %	58.2 %	8.2 %

Source: (1) IMD (2025); (2) ONS Employee earnings in the UK: 2025; (3) Local authority budget reports (2024–25).

Table 2
Council Tax attributes of illustrative examples.

Local Authority	Total Core Spending Power (£m)1	Council Tax Requirement (£m)1	% of Budget from Council Tax1	Council Tax Arrears (£m) (2024–25)2	Council Tax arrears per person (2024–25) 2
NE-LA	£538.1 *m*	£305.2 *m*	45.1 %	$54.57	£10.14
York-LA	£278.4 *m*	£126.1 *m*	45.3 %	£38.28	£13.89
NW-LA	£241.2 *m*	£116.2 *m*	48.2 %	£51.48	£21.26
WM – LA	£364.7 *m*	£150.3 *m*	41.2 %	£53.76	£15.19
EM-LA	£345.5 *m*	£152.4 *m*	44.1 %	£38.42	£9.89
East-LA	£218.4 *m*	£113.1 *m*	51.8 %	£21.31	£9.87
SW-LA	£495.6 *m*	£278.2 *m*	56.1 %	£53.87	£10.89
SE-LA	£118.7 *m*	£90.9 *m*	76.5 %	£14.19	£8.9
Lon-LA	£362.4 *m*	£148.2 *m*	40.9 %	£72.77	£23.11

Source: (1) Local authority budget reports (2024–25); (2) MHCLG (2025) Collection rates for Council Tax and non-domestic rates in England.

frameworks, even theoretical 'ability to pay' systems, such as the UK's Council Tax regime, function as regressive instruments of financial extraction because the initial calculation of property values is purposefully not maintained (Cappelen and Tungodden, 2017; Cooper, 2021). Similarly, Rawlsian conceptions of fairness in taxation, where discounts and exemptions ensure low-income earners pay less taxation, can be reduced in scope through nation state direction, meaning far fewer citizens qualify for assistance, and which is also a feature of Council Tax in the UK (Cappelen and Tungodden, 2017; Spooner, 2022).

Such regressive structures are embedded within neoliberal tendencies that simultaneously seek to minimise state efforts in redistributing through taxation, and hinder democratic accountability and local fiscal decision-making through centralisation (Cappelen and Tungodden, 2017). Streeck (2014) and Cooper (2021) point to the progressive loss of democratic negotiation over the social contract and the distribution of tax burdens and wealth. Central states devolve responsibility for austerity to subnational state governments, including accountability for the collection of local taxes (e.g. Council Tax) and the debts of taxpayers (Gray, 2020). **Through these processes, the central state enacts greater coercive control over these subnational state agents through fiscal centralisation and technocratic forms of control, which are used to resist progressive taxation (**Gray, 2020; Spooner, 2022).

In the case of the UK, local taxation has traditionally been highly centralised, with fiscal responsibility and direction lying with the central state and is concurrent with the broader centralisation of local government financial management (Stoker, 1991; Pike, 2023). Strategic and spatial selectivity benefits certain social groups, while penalising others (Jessop, 2015). Critical to the consolidation state, and central to Cooper's (2021) 'regressive tax state', is the transition from a tax burden focusing on mobile capital to one that aggressively concentrates on immobile processes and actors, primarily local residents (Cowen, 2022). This reinforces a taxation policy which is less concerned with increasing the scope and scale of welfare provision, to one that minimises tax burdens for capital, with the local state forced to implement regressive taxation (Cooper, 2021).

There are however critical issues around the extent to the central state has the capacity in which to ensure the functioning of such regressive taxation systems, particularly where they work through local state delivery arrangements. Correspondingly, is local state government able to exercise agency in adapting central state tax policies that are highly centralised? Addressing these questions requires further analysis of centre-local state relations within contemporary urban governance regimes of the consolidation state.

Centre-local relations and urban governance in an age of austerity.

Accounts of 'austerity urbanism' are important in conceptualising the central state processes that are reconfiguring local government within contingently realised urban settings, and involving centralising command and coercion (Peck, 2012). Here, the focus is on the ideological impetus driving central states to structurally determine the strategic and operational nature of urban politics and local government (Davies, 2021). These central states retain control over funding, legal mandates and regulation through 'austerity urbanism'. This is characterised by local authorities being forced to manage the central state's fiscal financial burdens, with communities being affected by declining service provision (Davies, 2021). Local authorities are required to undertake budgetary and public service contraction by managing reductions in central state financial transfers and the risks this produces, whilst possessing statutory responsibility to fulfil local public service delivery (Gray and Barford, 2018). In this process, the central state displaces political accountability for public service reductions to local politicians, with local politics largely marginalised as there is insufficient agency in which to contest and prevent austerity (Peck, 2012; Fuller, 2022). This leads to degrees of 'austerian realism' in which austerity is framed as an unavoidable fiscal necessity, and a common sense way forward (Davies, 2021).

Part of austerity governance can involve the denationalisation of certain taxation programmes to urban local government, with local taxes being an important component of funding public services and reconfiguring the social contract with local residents (Tapp and Kay, 2019). In countries such as the UK this dependence on local taxation functions within a system where the central state maintains overall control of the taxation systems (Cooper et al., 2010). Such processes form part of the structural shift of sovereign state debt from the nation state to urban local governments. The deliberate devolution of fiscal crisis and social risk to urban local government forces localities into entrepreneurial and punitive modes of governance (Pike, 2023). Notable elements of this include UK local authorities being increasingly reliant on Council Tax receipts, and adopting a more aggressive stance towards tax debts through enforcement practices, which are essential to mediating centrally-imposed funding reductions (Spooner, 2022).

While accounts broadly within the realm of 'austerity urbanism' have been instrumental in illuminating the strategic logic of central states, and the variegated urban governance and impacts of austerity, they can portray the central state as a monolithic, strategically cohesive apparatus, which is capable of enacting policies through coordinated strategies. It can also be portrayed as having the political knowledge and intelligence for acting through coercion (Kim and Warner, 2021). Less attention is placed on the limitations of central states in steering policy implementation in urban governance spaces, where structures and capacities can be fragmented and resistant to top-down influence (ibid). Together, this has the potential of downplaying the heterogeneous, uneven, and at times contradictory character of the central state (see Jessop, 2015).

Other scholars also explore the contradictory nature of the central state. Davies et al. (2020) use a neo-Gramscian approach to examine how urban state actors are enrolled into the central state apparatus and their strategies. They argue that austerity is made 'governable' and legitimate through an 'integral state', involving both coercion and consent. Coercion is rooted in hierarchical and authority structures, while consent is characterised by various ideological discourses that influence and are embedded in the mentalities of local state actors and society through neoliberal and austerity programmes. As a governing rationality, austerity is framed in terms of fiscal prudence and common sense in an age where the provision of extensive services is not within the state's means (Fuller, 2022). Nonetheless, urban state actors can engage in 'passive revolution' measures which consent to central government ideological aims, while central state programmes are modified and adapted to appear as local actions. They are however minor changes rather than challenging the structures of hegemonic conditions (Davies, 2024). Thus, an 'integral state' perspective may help explain why the state seeks both coercion and consent. However, we cannot assume the state has the capacity in which to produce the integral state, or that there exists a cohesive state apparatus and the strategies to produce this capacity (Jessop, 2015). This suggests the need for greater sensitivity towards the state as a social relation and disparate strategic terrain, characterised by emergent discontinuity and uncertain capacity in which to ensure the local state adheres to its hegemonic aims (Jessop, 2007).

The central state and 'power without capacity'

Utilising Mann (1984), Ward et al. (2025) seek to understand the contradictions in contemporary state power by arguing that the UK state possesses both 'despotic' and 'infrastructural' power. Despotic powers refer to the state's ability to make decisions through command and hierarchical powers, without negotiation with particular social groups, and by way of the threat of coercive measures (Mann, 1984). Political elites make decisions on state actions without significant democratic constraints, but this is not to say that such decisions can be effectively executed. Infrastructural power is the capacity of the state to relationally command the disparate apparatus of the state and non-state actors in the delivery of policies. Within this conceptualisation, Mann (1984) focuses on the material and logistic capacities of the state, such as taxation. The state apparatus is conceptualised as fragmented, without a unified core, and subject to multiple, disparate and overlapping social networks that interact to produce and shape state structures and strategies (Mann, 1984).

For Ward et al. (2025), the contemporary UK central state possesses extensive despotic command decision-making powers, which underpin and produce its authority and coercive powers. Centralisation has increased as the UK state seeks to command and control the disparate provision of public services and policy infrastructure that has developed through neoliberalism and austerity, encompassing a diverse range of actors and spatial relations (Cairney, 2025). Davies (2024) argues that 'revanchism' has increased as the central state's response to a weakened neoliberal hegemony. He shows how the central state enacts more command measures as a means of managing hegemonic decline, involving both local government (e.g. performance monitoring) and civil society (Davies, 2024). Under neoliberalism and austerity, the central state also seeks to command by devolving responsibility for policy delivery to the local state. The central state does not however provide significant support for local government in their efforts to address these expanded obligations (Cairney, 2025). Authority, in this sense, is exercised through strategic inaction.

Despite centralisation, many central states often lack the infrastructural capacity in which to fully control urban local authorities and to deliver national policies more generally (Diamond and Laffin, 2022; Cairney, 2025). This contradiction requires central states to complement their despotic powers of control, with the development of consent from subnational state actors in ways that are concurrent with the integral state (Davies, 2021). Such processes have been compounded by UK devolution, as well as neoliberal policies of privatisation, marketisation of public services, deregulation, and the responsibilisation and enrolment of civil society in public service provision and welfare (Lobao, et al. 2018). This is further evident in the fragmentation and loss of capacities resulting from sustained austerity since 2010/11, and as seen through reductions in the state apparatus, resources and capacity to control public service provision (Gray and Barford, 2018; Fuller, 2022).

This struggle between control and consensual approaches takes place within a broader context in which the nation state is characterised by strategic and operational heterogeneity, unevenness, fragmentation and contestation (Jessop, 2017; Ward et al., 2025). In the UK there are tensions between a 'power-hoarding centre and a range of forces gradually eroding its capacity to deliver' (Ward et al., 2025: 446). As argued by Jessop (2007), the state is a social relation lacking overarching cohesive strategies and practices, while the state apparatus is heterogeneous and uneven. These perspectives contribute to Mann's (1984) infrastructural capacities perspective by highlighting the incoherence characterising disparate state apparatus and strategies. The pursuit of control and consent can be undermined by insufficient infrastructural power, resulting in a lack of strategic and operational coherence in the central state (Cairney, 2025). Fragmentation and hollowing-out means the central state does not necessarily possess the political and administrative knowledge and intelligence, and strategic coordination, to fully control local state actors or ensure consent (Stanton, 2018). This leads to a nation state characterised by degrees of despotic power, but a lack of infrastructural power in which to fully manage state policies and urban local government, possibly facilitating the adaptation and contestation of strategies by the latter.

Mann's (1984) infrastructural capacities perspective also requires greater sensitivity towards the politicised and biased nature of the state apparatus and their strategies. The state works through 'strategic selectivity' by way of despotic powers and infrastructural capacities. Strategic selectivity asymmetrically favours particular actors, strategies and spatial relations, and is a means of mediating state fragmentation and maintaining the ability to control (Jessop, 2015; Marsh et al., 2024). This includes, for instance, devolving responsibilities to local authorities through coercive means (e.g. Parliamentary law), for the management of a regressive local taxation system. The nation state also enacts disparate state policies that can be contradictory in nature, providing opportunities for urban governments to exercise agency within the structural and strategically selective constraints of nation state legislation (Davies, 2024). Urban local governments are subsequently the spaces where contradictions and tensions in central state strategies are realised and mediated, suggesting the need for consideration of local state agency avoiding, circumventing or contesting central state programmes (Fuller, 2022).

To summarise, Ward et al. (2025) emphasise the need for an approach focusing on the 'contingent and uneven centripetal–centrifugal dynamic' between central government and the fragmented governance landscapes of policy delivery (452). A 'power without capacity' approach facilitates examination of the extent to which the central state is able to command and control the delivery of the Council Tax system through its infrastructural powers, including their inactivity in certain issues. There is a further critical question regarding the extent to which urban local authorities are able to exercise degrees of agency in adapting central state Council Tax policies.

THE UK's CENTRAL STATE, LOCAL GOVERNMENT AND COUNCIL TAX

Drawing on the thematic analysis of interview data and illustrative examples, this section empirically addresses the research questions via three themes: 'Tax as a form of despotic power' examines the central state's regressive taxation regime. It includes a sub-theme on 'Central state and Council Tax payment assistance', which explores the localisation of welfare support as devolved austerity. The second theme, 'The infrastructural capacity of the central state', analyses the limits of central command. The third theme, 'The agency of local government', evaluates how councils adapt through administrative efficiency and debt extraction rather than resistance.

Tax as a form of despotic power

Council Tax was created as a hybrid system by the central state in 1991. It integrated aspects of the previous property-based domestic rates system with the per-person framework of the short-lived Community Charge (i.e. 'Poll Tax') regime (i.e. liability and discounts depend on the number of adults living in a house), and working through the banded valuation of residential properties. In England, contemporary property bands are based on estimated capital value as of April 1991, since there have been no re-banding exercises. The intention was that the banding model would produce a territorialised, quasi-progressive taxation structure in which higher-valued properties incur greater tax liabilities, with the degree of affluence and ability to pay tax inferred from the property value (Orton, 2002; Hay and Martin, 2014). However, over time, the tax has become increasingly regressive and uneven across the country.

The Local Government Finance Act 1992 enshrines Council Tax as a statutory obligation, and defines and restricts the fiscal sovereignty of local government. Territorialised control by the central state is embedded within the Council Tax regime as local authorities have no autonomy in adjusting property banding to ensure progressive taxation, leading to a strategically selective system favouring certain regions and more affluent households (Hay and Martin, 2014; IFS, 2019 l Adam et al., 2020*)*. Concurrent with the regional structural economic inequalities characterising the U.K (see Jessop, 2017), the affluent regions of London and southern England have benefited from this static property banding regime. Their house prices having increased while their tax band remains the same. In contrast, less affluent regions, local authority areas and citizens typically pay a greater proportion of their incomes on Council Tax (IFS, 2024). This has led to substantial regional distortions as property values in affluent regions such as London have increased six times between 1995 and 2020, in contrast to the Northeast where prices have only increased by three times (IFS, 2019). Properties in the highest band (H) are subject to three times the tax of those in the lowest band (A), despite being valued at least eight times higher in 1991 (IFS, 2019).

Austerity significantly changed UK local funding by reducing central redistributive grants, forcing councils to rely heavily on their own tax bases. This decline in core transfers reduced the ability to minimise spatial inequalities (IFS, 2019; Adam et al., 2020; LGA, 2024), leaving less affluent areas with high service demands but weaker funding bases (IFS, 2019; Resolution Foundation, 2025; Policy in Practice, 2025). For instance, our illustrative council in the Northwest (NW-LA) has a strong dependence on council tax income deriving from around 100,000 band A one-bedroom properties, the tax band comprising the least valuable properties in 1991 (see Table 1). This is a post-industrial urban area that is the 9th most deprived in England, with 23.5 % of neighbourhoods in the 10 % most deprived local authority areas, and where the local authority is heavily dependent on their Council Tax payments. Yet the local authority has no control over reducing their dependence on these households because of a statutory duty to collect, and there is no scope for negotiations with the central state to reduce this financial dependence on low income households and a narrow tax base. This contradiction, of struggling local authorities heavily dependent on the tax income from the lowest income households, is widespread.

The situation is similar to our illustrative cases in the East, Yorkshire, West Midlands, and East Midlands. These councils experience significant budget reductions and high levels of Council Tax debts, with the subordination to central state command meaning they cannot enact policy changes (see Table 1 and 2). In contrast, the more affluent and southern local authorities, such as the illustrative case in the Southeast (SE-LA), show how the structural advantage of affluence and the inertia of 1991 banding, means they have been able to keep Council Tax and other service charges levels low until 2024/25, and experienced relatively lower levels of debt (Table 2).

Council Tax's legal structure devolves tax collection to local authorities while the central state retains control over administrative parameters (Spooner, 2022). Crucially, authorities cannot set rates beyond central limits, ignoring local socio-economic needs (Hay and Martin, 2014; LGA, 2020). From 1993 to 2011, local authorities had a degree of discretion in increasing Council Tax rates, but central government control was exercised through grant allocations and capping powers. Since 2012, rate increases have been heavily constrained. Under the Localism Act (2011), increases above 3 % require referendums, with a standardised 2 % social care precept added from 2016.

The limits placed on Council Tax increases is interwoven with the austerity programme instigated by the UK coalition Government in 2010/11. Austerity measures significantly reduced the central state's scalar funding transfers, falling from 35 % of total local government funds in 2013–14, to 23 % in 2022–23 (LGA, 2024). Post-industrial urban and less affluent areas in the midlands and north have been particularly affected, with the most deprived 10 per cent of local authorities experiencing a 35 % reduction in funding, compared with just 15 % for the least deprived areas (Gray and Barford, 2018; IFS, 2024) (see Table 1). Council Tax has only been able to moderately compensate for the fall in core funding from central government in the 2010 s (IFS, 2024). It now constitutes 56 % of core spending power in 2025–26, compared with 36 % in 2010–11, and with all illustrative example local authorities experiencing this greater dependence (MHCLG, 2025) (see Table 2). Consequently, urban local authorities are forced to increase Council Tax annually by the maximum permitted, increasing dependence on regressive financial extraction and exacerbating citizen debt (IFS, 2019; StepChange, 2024). Austerity therefore transfers the cost of service provision to local populations, including vulnerable households (Gray, 2020). At its core, the central state's despotic command intrinsically assumes that Council Tax can replace central funding, and that low-income households can continuously absorb 4.99 % annual increases to pay for local services.

The contradictions around Council Tax collection is pronounced in our case studies. For our illustrative local authority in the Northwest (NW-LA), with significant deprivation and a 27.1 % reduction of the overall council budget between 2010/11–2023, the finance director notes that: "when the Treasury calculates our settlement, they assume we have increased Council Tax by the maximum allowed. If we don't, we just end up with a bigger hole in the budget that they won't fill" (NW-LA Finance director interview). Likewise, the 6th most deprived local authority in England, our illustrative case in Yorkshire (York-LA), notes how they work to a Medium Term Financial Plan (MTFP) that assumes a 96.5 % Council Tax collection rate based on a 4.99 % annual increase. This results in a substantial reliance on high rates of collection from low-income households, with 64 % of houses being in band A and 91.8 % in bands A to C (see Table 1). Without that relentless annual increase in taxes, the local council budget faces "an immediate gap that has to then be filled by additional savings," rather than increased support from the central state (York-LA Council Tax Manager interview). Thus, the politics of austerity continues to be detrimental even without further direct cuts to funding.

The data shows that these conflicts are widespread but varied across the local authorities in the study. The situation differed slightly with our illustrative local authority cases in the East (E-LA) and the Southeast (SE-LA). They experienced lower funding reductions, their residents had less deprivation, and they had lower levels of Council Tax increases since 2010/11 (Table 1 and 2). While Council Tax is also an important part of the budgets of these authorities, they benefit from a larger number of properties in higher tax bands and lower levels of deprivation and thus service demands, resulting in less pressure for higher Council Tax increases.

Crucially, this means that local authorities in lower income areas are obliged to internalise smaller levels of Council Tax receipts as a growing proportion of local residents cannot afford to pay. These authorities have no choice but to increase Council Tax by the highest amount possible as they seek to mediate austerity measures. For example, the West Midlands illustrative local authority (WM-LA) has high rates of deprivation and is ranked the 5th most deprived authority in England (see Table 1). Over 41 % of their budget derives from Council Tax and 50.2 % of their properties are in tax band A. The Finance Director argues that the local authority has few choices but to increase the local rate of taxation:

> “Government is making a very bold assumption that citizens will take 4.99 % Council tax increase every year. They'll base all their other funding off of that assumption, and so there's no local choice in the local taxation now. We can't do anything about it either. We deny ourselves funding. We’ll put 4.99 % in and that's becoming the challenge for us. Central government is essentially putting pressure on us and households because of their assumptions that we'll have that money in order to be able to fund services.” (WM-LA Finance Director interview)

This highlights the contradictions of the poorest local authorities having to fund high public service demand by constantly increasing taxes on local residents who are themselves struggling financially.

Although local authorities can set the levels of Council Tax Support given to low income and vulnerable residents, and potentially buffer the poorest segments of the population from paying the entire amount of tax owed, many councils find they have little room to manoeuvre. Local authorities across all regions must ensure high collection rates (the English average in 2022–23 was 95.9 %) to ensure a balanced budget and fiscal stability. Even in more affluent councils, such as our illustrative case in the Southeast (SE-LA), Council Tax is a large proportion of their budget and thus high collection rates are critical (see Table 2). This reflects local authorities’ statutory duty to balance their budgets each year, requiring them to avoid budget deficits and maintain adequate reserve funds.

Thus, a large proportion of local authority income is dependent on revenues from low income and vulnerable populations and places, marginalising concerns with the welfare of these households (Spooner, 2022; StepChange, 2024; Debt Justice, 2025). This approach assumes all households, including high and low income residents, can absorb Council Tax liabilities and their yearly increases. This assumption was rarely challenged in interviews, although Council Tax debts in England have grown to £8 billion in 2024–25 (Debt Justice, 2025) (see also Table 2). These conditions held across all the illustrative local authorities except for those in the East (E-LA) and the Southeast (SE-LA), where lower levels of deprivation and Council Tax debt change the dynamic (see Table 2) (StepChange, 2024; Resolution Foundation, 2025).

This has led local authorities to pursue rigorous debt recovery from residents that have not paid their Council Tax. Working on the basis of the despotic powers of the central state, through legal statute, local authorities are required to collect payment for tax liabilities from residents. This is coupled with the threat of coercion through imprisonment (i.e. ‘committal’) for non-payment and aggressive enforcement from bailiffs (Spooner, 2022). In 2022–23, English local authorities referred 1.3 million cases to bailiffs (StepChange, 2024). This approach is enabled by The Council Tax (Administration and Enforcement) Regulations Act 1992, which allows for aggressive collection practices to be undertaken by local authorities. The Act forms part of a highly structured set of coercive and punitive legal procedures set by the central state that does not take account of spatial differences between local authority areas and communities. At the illustrative case in the Northwest (NW-LA), a council with £51.48 m of Council Tax debt equating to £21.26 per person (2024–25), the financial director notes: “We do a lot around ethical recovery, trying to identify vulnerability… but the legislation is so rigid, you have to get a [court] liability order to do anything else” (Finance Director interview).

Thus, the spatially-blind financial pressures, the legal requirement to balance budgets annually, and the enabling legislation of collection practices create a situation where local authorities feel justified in quickly escalating demands for Council Tax payment:

> “If you're looking at it from a Section 151 officer [with financial responsibility for balancing a council’s budget] perspective, good financial management in a Council means collecting the highest possible levels of Council Tax that you can and using the tools that you have in the box to do that.” (National sector organisation interview)

It is clear that many local authorities have, indeed, used all the tools in the toolbox. Powers of debt recovery shape the territorialised actions of local authorities within their administrative scales, while budgetary pressures from central state-led austerity generates a strong approach to ensure financial stability. For instance, the illustrative local authority in the Southwest (SW-LA) is a unitary authority with pockets of deprivation (11.2 % of neighbourhoods in the 10 % most deprived), only 26.9 % of households being band A, and with an average full-time salary just below the national average (see Table 1). Council Tax debts are £53.87 m, although only £10.89 per person (2024–25). Even in an urban area such as this with a strong economy and low levels of deprivation, they have “in the last six months created a project team for assisting citizens in debt, which is looking at the whole of their debt to the authority. So, there is definitely more focus on this now than there has been” (SW-LA Revenue Manager interview).

Central state and Council Tax payment assistance

The Council Tax programme historically included a nationally funded, locally administered mechanism providing up to 100 % relief for low-income households. This supported 5.9 million households through an annual spend of £4.9bn by 2011/12 (DCLG, 2012; Gray, 2020). However, the 2010 Spending Review localised this support from 2013 to 14, subsuming it into the general local government funding settlement and subjecting it directly to the national austerity programme. The new system gave local authorities the ability to vary the eligibility parameters of Council Tax support. However, in an age of austerity and the need to maintain high Council Tax collection rates, many councils reduced their levels of support for vulnerable low-income households (House of Commons Committee of Public Accounts, 2014; IFS, 2019). This took place through the introduction of minimum payments, removal of rebates and a reduction of exemption categories. By 2014, a large number of local authorities introduced the 20 % ‘minimum payment’ requirement, irrespective of the income of households (JRF 2014). Through this mechanism, millions of people on low incomes across the UK were liable for Council Tax for the first time.

This inevitably led to a greater number of households going into Council Tax debt than under the previous scheme, with a 24 % decrease in support for those that had been eligible under the national regime up to 2018 (Adam et al., 2020; House of Commons Levelling Up, Housing and Communities Parliamentary Committee, 2024) (see Table 2). Yet local authorities in all regions that include widespread deprived areas, understand there are low-income households that should not be liable for Council Tax, but that there is insufficient funding support from central government to buffer them from the obligation to pay the tax. This is indicative of central government command that is based on the need to ensure austerity, which then determines the actions of local government. As one stakeholder argues in relation to Section 151 officers that are legally responsible for maintaining a local authority’s financial stability:

> “You can look at it from a council Section 151 officer's perspective and say right, the government has said to us this is how much money you have to take people out of liability. Everyone that you can't afford to take out of liability can afford to pay their Council Tax, because otherwise we should be given more money by Government. And that isn't what happens. But you can see that this is the logic to that argument.” (York-LA Revenues Manager interview).

In a context of continuing budgetary constraints under the centralisation of permanent austerity, many Council Tax reduction schemes are being restructured to produce a far stricter eligibility criteria, increasing levels of deprivation. The average maximum limit for support has decreased below 90 % in England, meaning that large numbers of citizens are eligible to pay some Council Tax, irrespective of their vulnerability (Policy in Practice, 2025). This is however an uneven landscape as all illustrative example local authorities, comprising higher levels of deprivation, have introduced minimum payments (e.g. N-LA, WM-LA). In contrast, the illustrative examples of local authorities in the Southeast and Southwest still have 100 % support schemes in place, indicative of local authority areas with smaller pockets of deprivation, fewer public service demands, and larger incomes from higher band households. These are both places where Council Tax arrears per person (2024–25) is relatively lower than local authorities with higher levels of deprivation (see Table 2).

This is different in areas with higher levels of deprivation. Our example local authority in the West Midlands (WM-LA) is ranked 5th nationally for deprivation, with an average income well below the national average and where half of properties are in tax band A, while over 85 % are in tax bands A to C. Council Tax debts are also considerable at £53.76 m and with Council Tax arrears per person (2024–25) being relatively high at £15.19 (Tables 1 and 2). Since 2013/14, it has provided a 100 % Council Tax reduction scheme for low-income households and vulnerable citizens. However, financial pressures have led them to introduce a 15 % minimum payment for citizens in 2025, representing a total of 137,000 residents (25 % of total population). This signifies a contradiction within the central state as the income of these citizens derives from state welfare support (i.e. Department for Work and Pensions), but the change to the scheme means these residents now experience Council Tax debt and are subject to debt collection because welfare support is inadequate. Yet the impetus for low-income resident payments stems from declining budgets through austerity, deriving from the central state department with responsibility for local government (i.e. Ministry of Housing, Communities and Local Government – MHCLG).

The infrastructural capacity of the central state

The contradictions within the central state

Clearly, the data shows how urban local authorities in England must navigate the despotic powers of the central state. However, this is a variegated institutional landscape that highlights the uncertainty of whether the central state possesses the infrastructural capacity in which to fully control the delivery of the Council Tax system. First, there are major contradictions within the central state arising from its heterogeneous apparatus and state projects (Jessop, 2007). The pursuit of Council Tax debts is a highly structured process that local authorities are legally required to follow. Although the statutory processes of Council Tax debt collection illustrates the strong command abilities of the central state, there are also intrinsic tensions within the process that reflect the internal contradictions and heterogeneity of the central state.

For example, at a later stage of the debt collection process, after demands for payment from debtor residents have been made, local authorities apply to the civil magistrates' courts for a 'liability order.' This is a process dictated by central government rules, with a summons issued for the debtor citizen to appear in court. In this process, local authorities have no substantial scope in which to prevent the punitive actions that may be enacted in recovering debts, with residents forcibly enrolled into the coercive state apparatus. After issuing a liability order, the local authority may implement an 'attachment of earnings order,' deducting the owed amount from the individual's earnings. However, local authorities have no access to data on a citizen's employment that is kept by the central state Treasury (i.e. HMRC) and institutional capacity is purposely disabled. The ability of local authorities to therefore fulfil the legal responsibilities of this task are problematic. The central state department with responsibility for local government and Council Tax, the Ministry of Housing, Communities and Local Government (MHCLG), does not itself have the power to force another department (the Treasury) to provide this data to local authorities. This highlights the fractures within the central state as well as between the central and local state. The central state's infrastructural capacity which enables it to control local Council Tax collection is thus partially lost within the national central state, with this then directly impacting local authorities in all regions.

Such issues are particularly relevant for local authorities in more affluent areas. The illustrative local authority in the Eastern region of England (East-LA) is an area with a relatively small amount of deprivation (13.2 % of citizens in the 10 % most deprived), which has experienced smaller budgets reductions since 2010/11 and with only 40.1 % of properties in band A (see Table 1). Council Tax arrears totalled £21.39 million in 2025. However, it is also an area with a greater number of people in work that are in Council Tax debt, and it is more challenging for the local authority to collect Council Tax debts compared with if these people were on welfare support. The Revenues Manager compared the ease of collecting debt for housing benefits that does not require a court order, with the difficulties of Council Tax debt collection where only the HMRC can provide the information on where citizens work. A liability order is required from court to obtain an 'attachment to earnings,' but where HMRC cannot be asked for information on where they work because it is not statutory law. The central state's internal lack of coordination is thus devolved to local authorities to mediate, leading our illustrative local authority and other local authorities to resort to sending bailiffs to households as this is the only infrastructural tool at their means.

Best practice and infrastructural capacity

As explored previously, the central state has persistently mandated and dictated the need for annual increases and high Council Tax collection rates, the aim of which is to ensure fiscal stability for public service provision as central state grants diminish. At the same time, national governments have legitimised a debt collection framework that rapidly penalises citizens, as well as the legal requirement to collect all 'in year' Council Tax obligations (House of Commons Levelling Up, Housing and Communities Committee, 2024). Such legitimisation is explicit in the MHCLG ministerial foreword of the 2021 best practice guidance for Council Tax collection, which states that 'it is vital that authorities have sufficient powers to recover arrears from households that do not pay on time' (MHCLG, 2021). It discursively frames the importance of financial extraction through coercive collection, rather than prioritising the welfare of low-income households.

There are visible contradictions in the central governments' approach to debt collection by local authorities, which impacts their infrastructural capacity. The national Coalition Government (2010–15) responded to criticism by a cross-party Parliamentary Committee and National Debtline, with 'best practice guidance' (DCLG, 2013) for the collection of Council Tax. This included central government criticism of local authorities using 'heavy-handed tactics' in their pursuit of Council Tax debts (DCLG, 2013). The Department for Communities and Local Government (DCLG) Minister, Eric Pickles MP, condemned the use of aggressive tactics, stating that these actions are unjust and harm local government's reputation within the community (DCLG, 2013). DCLG advised local authorities to refrain from placing greater economic strains on local communities through the use of tough civic enforcement procedures.

However, this policy stance was soon abandoned in subsequent best practice guidance on Council Tax collection. The 2021 guidance equates high rates of debt collection with public service provision, as formally stated: 'Authorities use it [Council Tax] to deliver quality public services, from caring for the most vulnerable in our communities to keeping our streets clean and safe. That is why it is vital that authorities have sufficient powers to recover arrears from households that do not pay on time' (MHCLG, 2021). In a further contradictory manner, the guidance also insists on the 'fair treatment of residents,' encouraging local authorities to consider vulnerability and ability to pay (MHCLG, 2021). Yet, the definition of vulnerability is devolved to urban local authorities, resulting in councils typically only focusing on the most vulnerable because of the limited funds available in which to support a broader based scheme.

The 2013 and 2021 interventions from central government were only best practice guidance that seeks to modify the behaviour of local authorities, rather than a statutory code of practice, highlighting a lack of infrastructural power. The latter occurs through a central state approach that is 'committed to keeping taxes on working people as low as possible' (MHCLG, 2025), but where the Ministry of Housing, Communities and Local Government (MHCLG) lacks the power in which to enforce this. Simultaneously, the broader central state (i.e. Cabinet Office and Treasury) prioritises austerity policies that pressure urban local authorities to maximise collection and annually increase Council Tax bills for households, as well as coerce low-income debtor residents. These structural pressures affect local authorities in all regions, irrespective of their levels of affluence, deprivation and property banding, and represent the dominance of the despotic power of particular elements of the central state over the infrastructural capacity of MHCLG.

The agency of local government

Urban local authorities in all regions have not substantively critiqued or contested the procedures for Council Tax collection or debt recovery, irrespective of their particular conditions or the blatant contradictions embedded in the system. Local state actions are there to principally manage symptoms (e.g. debts and insufficient revenue) by being efficient tax and debt collectors. This means internalising and mediating the tensions and contradictions of the central state's Council Tax regime by improving their own administrative efficiency, as well as symbolically and rhetorically making the extraction of taxes appear as a natural and efficient process.

As with all other local authorities, the illustrative local authority in the Southeast (SE-LA) emphasises developing efficient tax and debt collection processes by investing in new technologies. These can automate mundane tasks, such as billing, which can "free more staff up to focus on the recovery [of debts] side of things" (SE-LA Head of Revenues interview). In other local authorities, there are efforts at joining up the many services provided by local authorities for financially vulnerable households through service hubs. Authorities such as those in the East Midlands, for instance, have developed support hubs where residents in financial hardship can access Council Tax support and other council services to provide a more person-focused system. What this represents however are local authorities seeking to address financial hardship through changing the organisation of service provision to achieve efficiency gains, rather than the ability to provide increased welfare support. As with funding provision, it functions to legitimise the coercive nature of Council Tax for the poorest households, rather than to actively contest a regressive system and the despotic power of the central state.

Urban local authorities must also negotiate the contradiction of annually increasing Council Tax rates, while simultaneously creating compensatory schemes to address the detrimental consequences of these for low-income households and vulnerable citizens. Investments have taken place in new technologies and databases that proactively identify citizens that could potentially experience Council Tax debts. Such interventions are tentative and typically based on short-term or small-scale models at all the local authorities examined. Overall, the approach of urban local authorities has been to develop initiatives that ameliorate the impacts of Council Tax debt on only the most vulnerable, excluding many who are not officially defined as vulnerable, or who do not fall under the income threshold. For example, the onus in areas with large numbers of low-income households is to provide financial assistance just to the most vulnerable households, with only under 50 % of all councils now offering 100 % support to working age households in 2023-24 (Policy in Practice, 2025). An increasingly prevalent approach is income banding schemes where levels of support are contingent on degrees of financial need. Again, although this supports the most vulnerable, assistance is limited to these groups, with local authority financial restrictions reducing their ability to support other households that are less financially vulnerable.

Alternatively, some councils, such as the illustrative local authority in the relatively affluent Southeast (SE-LA), set aside funds for protecting the most financially vulnerable and who are receiving support from the Council tax reduction scheme. It is a discretionary award for them, which reduces the amount of tax liability for the 4.99 % annual increases, producing a degree of protection for these residents. However, this scheme is small and only includes 5,500 households in 2024/25, significantly less than local authorities in more deprived areas (e.g. the illustrative local authority in the West Midlands includes 29,600 households). SE-LA have also introduced a financial inclusion team that supports the most vulnerable in improving their incomes, but this service is only for the most vulnerable. They can support such a scheme because they have much smaller numbers of low-income residents. At the same time, however, the local authority is investing in the automation of routine collection tasks as a means in which to free-up staff for debt recovery activities, and thus more intensive coercive actions. In this sense, authorities such as SE-LA are undertaking changes, but with these adhering to the command powers set by the central state, rather than contesting the regressive nature of Council Tax.

In an institutional landscape of contradictory best practice guidance and MHCLG advice, some local authorities have changed their strict debt collection practices in ways which challenge the prescriptive approach set out by the central state. An example of this is found in our local authority in the Southwest (SW-LA), who initially took too long to send letters to debtors, which delayed the point at which the authority directly engaged with citizens, resulting in their debts increasing. The authority now engages directly with citizens at a far earlier stage than the statutory framework suggests. Another example is where local authorities have agreements with bailiffs that do not adhere to statutory guidance, including extended periods for citizen to pay debts before they are formally approached or taken to court. These are proactive approaches that are common to all local authorities, potentially representing a lack of infrastructural capacity for the central state to ensure local authorities adhere to the rigid statutory process. However, the aim is to get citizens paying their Council Tax more quickly and on time, or identifying citizens that are entitled to benefits which improves the collection rates of councils. It therefore remains a means in which to enact more efficient debt collection within the command of the central state.

CONCLUSION

This paper has examined the extent to which the central state commands and controls the governance of Council Tax by local authorities, and the degrees of agency that the local state can enact. The paper utilises the 'power without capacity' perspective with its onus on the uneven, disparate and contradictory nature of the UK state. The analysis of local authorities and national stakeholders explicates that while local authorities operate in disparate regional circumstances (i.e. varying deprivation, affluence, property types, and austerity impacts), they are impacted similarly by the despotic command constraints of the central state.

Local authority areas are the governing spaces where the politics and negative consequences of tightly controlling and not reforming the Council Tax system (i.e. 1991 property banding) are expressed. Areas with higher levels of deprivation, particularly in northern regions, are more reliant on extracting resources from low-income households to fund local public service provision. In contrast, the central state remains at a distance from managing and mediating these consequences.

Devolving this responsibility to local authorities itself represents despotic power. It is evident however that the central state's infrastructural capacity is uneven, since there are contradictions and an inconsistent approach to Council Tax support. Nonetheless, the central state still constrains local authorities through these contradictions and ambiguous guidance.

The illustrative examples demonstrate how the agency of local authorities is constrained. Local state actions are concerned with managing and mediating the central state's negative impacts and contradictions within their spaces, reflecting passive adaptation to austerity-induced pressures rather than critiquing the Council Tax system. We argue that Council Tax collection shows the state's coercive mechanisms are not only enacted centrally, but are territorialised through local government, which becomes both the agent and subject of the central state (see also Davies, 2024). However, we also find limitations in the central state's ability to steer policy implementation in urban governance spaces. Central states lack the full infrastructural capacity to completely control the local state, or to manage the negative impacts arising from central control. This leads to highly visible contradictions within the central state, and between the central and local state regarding the Council Tax system and debt collection practices.

In accordance with the arguments of Jessop (2007, 2015) and others (Cairney, 2025), the findings suggest the need for a greater focus on how the central state is not a monolithic, homogenous or all-encompassing agency with widespread despotic and infrastructural powers. Like much of the analysis on the local state, we argue that the central state can also be variegated, uncoordinated, and fragmented, making its control functions powerful, but insufficient to ensure the success of coercive techniques (see Pike, 2023; Davies, 2024). The unevenness of infrastructural networks and systems around local taxation, themselves affected by ideological austerity cuts, can degrade the central state's capacity in urban areas. This can leave the central state with a power without capacity that complicates the notion of a strong, despotic state. Our analysis shows that this does not necessarily empower the local state, who find little room to contest the structure and shape of the financial underpinnings of local public services, but instead find ways to make local tax collection more efficient.

Finally, the results have ramifications for understanding contemporary UK Government efforts to transform local government finance, involving the 2025 revised funding formula and creation of larger unitary local government bodies. Reforms are presented as mediating the funding challenges of local government, but this paper's conclusions suggest these actions do not reverse austerity urbanism or the central state's despotic power (see also IFS, 2025). Without major reform of the regressive nature of Council Tax and substantial improvements in central state financial transfers to local government, these are 'passive revolution' measures designed to offer minor structural changes. They simply reinforce the disciplinary logic of austerity urbanism, and strengthen the reliance on regressive local taxation extraction from low income households.

CRediT authorship contribution statement

Crispian Fuller: Writing – original draft. **Mia Gray:** Writing – review & editing, Conceptualization. **Theo Temple:** Conceptualization. **Alexander Baker:** Conceptualization.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Acknowledgements

I would like to thank the Leverhulme Trust for funding this research (RPG-2023-319). Thank you also to the helpful comments of the anonymous reviewers and the Editor on an earlier draft of this paper.

Data availability

The data that has been used is confidential.

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