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Open government and public trust: a new revaluation of the citizen perspective

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OPEN GOVERNMENT AND PUBLIC TRUST

A new revaluation of the citizen perspective

Mathilde Witkam

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OPEN GOVERNMENT AND PUBLIC TRUST

A new revaluation of the citizen perspective

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To my children Zoey, Zara-Lily, Floris and Philip,
that you may always stay curious

Preface: curiosity

While writing a dissertation, one searches for a balance between aligning with what already exists and bringing something new to the table. A balance between scientific jargon and understandable language – that is, if you want the message to come across in and outside of academia. I have made an effort to do so, broadening not only my own view but hopefully yours as well. Any dissertation is a baby step in the advancement of science. But as any parent knows, baby steps can feel huge. As my father always says, "*Curiosity is the beginning of science.*" This is the beginning of my exploration of public trust. Are you curious?

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"Momentum is of great importance in scientific research. For a dissertation, which often takes years to complete, it is also a matter of luck. Do you think trust in government will continue to be relevant?"

- Carel Stolker, 2022
Former Rector Magnificus Leiden University

1. Introduction

Mila

Mila has little trust in a government that, in her view, only seems to serve itself and is full of red tape. As she anticipated, the restoration of city hall has exceeded budget, and taxes have yet again gone up. She therefore dreads the moment the municipal assessment and tax notice arrives, which forces her to pay up. At the community centre, she discusses the mistakes the municipality has made with other active members. Together, they decide to call in legal representation to help them file their notices of objection. This way, they will make the municipality listen to what they have to say.

Jack

Jack just bought his first house last year. Since he had been looking for quite some time in an overheated housing market, he paid a little extra to obtain the house of his dreams. Now an expert on real estate, out of curiosity, he responds to the invitation of the municipality to check the registered characteristics of his home online. While browsing the webpages on his property, he notices the characteristics are up-to-date as the new extension in the garden is already registered there. Yet, to his unpleasant surprise, he finds the pre-assessed value is even higher than his purchase price. He digs a little deeper and notices differences in the appraisals of the houses on his street that raise some questions. He decides to call the telephone number that is mentioned on the pre-assessment to get an answer to his questions.

Rose

It's a rainy February afternoon, when Rose hears the sound of the letter box at her front door. She doesn't recognise the logo on one of the envelopes. After opening it, she sees that it is the municipal tax bill that was sent by an administrative agency outside of town. She has lived in her home for over thirty years and has barely renovated it since then. How can it be that its value has risen by 17% in one year, she wonders. She knows everyone has to pay taxes, and counting on local government to do its jobs correctly, she makes sure the tax bill is paid right away.

THE examples in the text box above are citizens who differ in their dispositions towards government. Each citizen has their own experience, beliefs, and doubts, and approaches government in a different way. Rose may not fully understand the decision but she trusts the government knows best. Jack, being more technology-savvy, seeks more insight into the accuracy of the data behind the decision. Mila, on the other hand, feels alienated and has little trust. She wants to be heard and feels she needs legal representation in order for the municipality to listen to her. Their trust affects the way they perceive government decisions. Their responses to a similar decision range from acceptance, asking questions, to starting a legal procedure armed with experts. These vignettes exemplify the wider issue of public trust in government.

Public trust is essential for the well-functioning of government organisations, and promotes effective implementation of public services (Christensen et al., 2020, 1268). Where high trusting citizens are more likely to cooperate and accept the financial consequences of decisions, distrusting citizens require considerable resources (Goslinga, 2019, 22), either because of costly objection and appeal procedures or because they become more reluctant to obey rules or to pay taxes (Tyler, 2006, 172; Marien & Hooghe, 2011, 267); Marien & Hooghe, 2011, 267. However, the importance and desirability of public trust surely do not just lie in the acceptance of public policies and compliance with rules and regulations. Perhaps even more important than this instrumental approach, trust can be seen as a democratic value and an indicator of the legitimacy of government. Public trust is often associated with other positive evaluations of government, such as legitimacy and public support. Some even argue that the success of the public sector can be gauged in terms of public trust (Mason et al., 2014, 324). Although in repressive governments citizens may obey out of fear instead of trust (Hardin, 2002, 154), in liberal democracies public trust is essential for optimal governance (Yang & Holzer, 2006, 123) .

The public has transferred a part of its freedom to government, and the government derives its authority from the public. This type of social contract can only exist when government has the trust of the public to act in their best interests (Fleisher, 2018). Public trust can be seen as an

indicator of quality of the relationship of government with its citizens (Porumbescu, 2017, 521). Public trust in this study is defined as a 'citizen's psychological state comprising positive expectations of the intentions and behaviour of government', based on the definition of Rousseau, Sitkin, Burt, & Camerer (1998, 395). The concept of 'trust' is seen as the positive expectations of the trustor about the trustee with regards to a specific domain. It is thus a three-part relation (Sztompka, 1999, 25; Hardin, 2006, 19). Trust is considered an 'evidentiary phenomenon as it is expected to change with evidence in favour of or against trust' (Lewicki & Brinsfield, 2015, 55).

The local government context in these vignettes is just one example in which the benefits of citizens' positive perceptions of government become apparent. Many other public and semi-public institutions that interact with citizens benefit from the trust of the public. For example, the judiciary strives to increase public trust (Jonkers, 2013, 21). When the judiciary is distrusted, people may not accept its decisions or even resort to solving their disputes in ways outside of the system. As trust in politics is currently at a low point (CBS, 2023), citizens vote differently or refrain from going to the ballot box at all. In times of COVID, trust in government was found to be one of the most important factors related to greater reductions in mobility and lower infection rates (Bollyky & Hulland, 2022, 1508). When citizens trust government to act in their best interest and the government has large public support, they willingly adhere to imposed stringent measures and voluntary vaccination, limiting contagion and thereby potentially saving lives (Bargain & Aminjonov, 2020, 7). Thus, when trust is deemed essential in many facets of government, this raises the question: how can it be fostered? To what cues do citizens pay attention in their perceptions of public organisations, and are certain government acts able to provide evidence in favour of or against trust?

1.1 The problem of trust

CITIZENS and government are permanently interconnected and, therefore, both thrive in a positive and trusting relationship. However, for public institutions, it can be a challenge to maintain good relations with citizens, who vary greatly in their dispositions, knowledge, and expectations of government. Because of all these individual differences, public trust is said to be 'one of the most intangible problems of democratic governance' (Grimmelikhuijsen, Porumbescu, Hong, & Im, 2013, 575). To enhance public trust, a better understanding of its nature and its determinants is needed (Houston & Harding, 2014, 54). There has been extensive research on the nature and origins of trust, both in and outside of the field of public administration. Yet, even within the field of public trust in government, there is no consensus on what causes the variation in trusting attitudes. The literature mentions more than one explanation for building public trust, some of which point to largely exogenous factors, such as economic welfare, the 'social mood', or citizens' general dispositions or their 'propensity to trust' (Mayer et al., 1995, 715; Van de Walle, 2004, 207). Other scholars argue that government acts do have a positive effect on public trust, for example, an increase in the quality of performance, procedural fairness, or the adequate delivery of public services (Goslinga et al., 2019; Hardin, 2002; Houston & Harding, 2014; Mizrahi et al., 2010; Stoyan et al., 2016).

A possible endogenous explanation for varying trust levels is the openness of government organisations. "Openness of government is the extent to which citizens can monitor and influence government processes through access to government information and access to decision-making arenas" (Meijer, Curtin, & Hillebrandt, 2012). The literature examines diverse elements of open government as possible determinants of public trust (Mizrahi, Vigoda-Gadot, & Cohen, 2010; Grimmelikhuijsen, 2012; O'Hara, 2012; Lee & Kwak, 2012; Downe et al., 2013; Mason, Hillenbrand, & Money, 2014; Zhao & Hu, 2015; Fledderus, 2015; Stoyan, et al., 2016; Fitzgerald & Wolak, 2016; Cucciniello, Porumbescu, & Grimmelikhuijsen, 2017; Mabillard & Pasquier, 2017; Gustavsen et al., 2017; Wei et al., 2017; Porumbescu, 2017; Citrin & Stoker, 2018; Van de Walle, 2018; Seavers, 2018; Siebers et al., 2019 among others). It is important that open

government be examined as both a dependent as well as an independent variable to gain knowledge on its societal impacts (Moon, 2020, 555). Also within public administration, the general premiss is that government openness, in terms of being transparent about one's operations, being responsive to citizens' information needs, giving insight into government-held data, and enabling citizen participation, enhances public trust in government (Ministry of the Interior and Kingdom Relations, 2019, 17). This premiss is examined further in this study. Various government initiatives have previously taken an interest in the determinants of public trust (OECD, 2013, 2017, 2018) and proclaimed the importance of open government initiatives (OECD, 2016, 2019). If certain types of openness affect trust, this would mean government organisations have tools to steer trust. Identifying which knobs to twist on the openness panel to enhance public trust can contribute to effective policy implementation. Does governmental openness have the potential to improve the relationship between government and its citizens, and which type of openness is able to promote public trust?

1.2 Open government and trust: knowledge gaps

THE effect on trust of specific elements of open government, such as transparency (Cucciniello, Porumbescu, & Grimmelikhuijsen, 2017; Grimmelikhuijsen, 2012) and participation (Mizrahi et al., 2010), is still the subject of an ongoing scientific debate, and there are still many unanswered questions. For example, why is the effect of transparency so ambiguous? The literature reveals that transparency does not always result in more trust yet shows differentiated results (Cucciniello, Porumbescu, & Grimmelikhuijsen, 2017). It is still unclear why more transparency in some cases causes trust to rise, yet in other cases it has a negative effect on trust or has no effect at all. A possible explanation may lie in the object of the transparency: what is government transparent about? When a task is performed well, transparency about the way it is performed could cause trust to increase, whereas being open about mistakes may cause trust to decrease. At the same time, citizens may appreciate the honesty of being open about mistakes and the benevolence of the organisation that tries to find a solution to past mistakes (De Vries, Zijlstra, & Grimmelikhuijsen, 2017, 20). Some studies indicate that

primarily performance affects trust (Gustavsen, Pierre, & Røiseland, 2017; Khan, 2016), although context may shape the ways in which it does (Stoyan et al., 2016). And what about other elements of open government, such as giving insight into government-held data that is used in decision making? Does providing data insight enhance the trust of citizens? Transparency is often conceptualised as the availability of general information about government operations and open datasets. These involve common interests. However, the perception of citizens could also be influenced by specific information and data with regard to their individual interests vis-à-vis the government. This study includes different types of transparency to gain more insight into how different types of transparency shape citizens' perceptions, and if they do not, which underlying mechanisms influence its effect. It could be that when monitoring possibilities exist, this alone may cause trust to increase, irrespective of whether one actually uses them. Even though the literature on the relationship between data insight and public trust is still scant, the shift in the relationship between citizens and government to the digital world does have fundamental implications for the social contract between citizens and the state, changing the nature of their relationship and the ways citizens perceive government (Lips, 2010, 287). Connections still need to be made between particular aspects of e-government and trust in order to understand and explain what happens from a social science perspective (Hupe, 2022, 230).

Another element of government openness is enabling participation. This in itself is a broad concept that entails various ideas and constructs, such as exercising voice, expressing political opinions online, the existence of proportional representation systems, engaging in decision making, or co-producing public services. Public encounters are valuable elements of democracy, although they are often still found to be problematic. Enhancing the quality of such encounters merits more attention (Bartels, 2013, 472). This study examines whether accessible participation in decision making could improve citizen ownership of decisions and whether public encounters have the potential to build public trust. How do public encounters affect the perceptions of participants, and can participation promote trust beyond that group? Although the ability to give input can also be viewed as a structured and limited form of co-production, the term

participation is used throughout the study. More insight is needed into how trust is created at the interface between citizens and public services (Raaphorst & Van de Walle, 2020, 68). This study delves deeper into different types of encounters and the effect of their characteristics on public trust, thereby contributing to the study of the public encounter and the further exploration of the quality of the relational processes happening 'in-between' citizens and public professionals (Bartels, 2015, 9). In line with increasing attention to the importance of public encounters, this study explores under what conditions such encounters can influence public trust.

As has become clear, open government comes in various shapes and sizes, and one public organisation can be open in one way while at the same time being closed in another. The elements of openness are often studied separately in spite of their coherence and overlap. For example, a minimum standard of transparency is required for effective participation to be possible (Meijer et al., 2012, 14). This study aims to examine their effect on trust in conjunction with one another. Do they strengthen each other by creating an overall picture of openness and trustworthiness, or could they flatten each other out because of their diversity, resulting in a lack of effect? Examining multiple types of openness at the same time can shed light on their possibly accumulating or differentiated effects on public trust. Openness merits a comprehensive examination, based on actual openness practices and combining different elements of institutional openness. The uniqueness of this study lies in the combination of multiple institutional openness implementations, including citizens' perceptions thereof.

1.3 Problem statement and research question

THE extensive body of literature on trust in different public institutions shows the relevance of the puzzle of public trust today. The desireability of public trust merits a more sophisticated understanding of how it can be obtained and preserved. Why is one public organisation trusted more than another, especially when they execute the same public task? Are public institutions able to influence the perceptions citizens have of them, and if so, can public trust be built by being open? These questions lead to the following problem statement:

It is still unknown whether public trust increases due to the various efforts governments place in being open, and if certain dimensions of openness – such as the active dissemination of information (proactive transparency), responsiveness to specific information needs (responsive transparency), giving insight into decision-making data (data insight), and being open and accessible to citizen input (participation), – promote public trust. As it is still unclear which forms of openness affect public trust and in what way, the central question formulated for this study is:

How does open government affect the level of public trust?

To answer this question, several sub-questions are set out, each of which is answered with its own research method. A survey study examines the first question: Does openness affect the level of public trust? In focus groups, it is examined which mechanisms influence the effect of transparency on trust, and what makes tax payers perceive local government as open and trustworthy. Lastly, an interview study explores what shapes participants' satisfaction and trust.

1.4 Research design and context

THIS study uses a mixed-methods approach. In the sequential research design, a quantitative study is followed by two qualitative studies that are complementary and help to clarify unexpected quantitative findings and increase understanding. They, moreover, increase the scope of the study by helping answer new questions that arise from those findings (Hendren, Luo, & Pandey, 2018, 905). The quantitative survey study examines how institutional openness influences public trust, how perceptions are related, and whether other factors may affect trust. To this purpose, two separate large-scale original surveys are deployed. The first measures the various forms of openness by Dutch municipalities with regard to the specific task of real estate assessment, and the second measures citizens' perceptions of municipalities regarding that task. Subsequently, a focus group study examines the mechanisms behind the transparency-trust relationship as well as the formation of openness and trustworthiness perceptions. The interview study examines what happens to trust in public encounters with local government. The combination of these approaches adds value by bringing new perspectives and a more

complete picture of both open government and public trust (Hendren et al., 2018, 912). The aim is to both gain quantitative insight into the overall relationship between openness and trust and to delve deeper into citizens' perspectives using qualitative methods. The direct and indirect effects of open government arrangements, resulting from synergistic, complementary, and undermining relationships, need to be studied from different angles (Meijer et al., 2012, 19). The methods are discussed further in the corresponding methodology sections. We will also meet up with Mila, Rose, and Jack again to see how they are doing further along the process.

This study focuses on one part of government that citizens come into contact with the most: the local government, and in particular, the local tax domain. Local government is considered the government layer closest to citizens, making it a suitable domain to examine the effect of openness on trust. Moreover, the multitude of municipalities offers leverage for comparison. A biennial study on the quality of the Dutch local democracy called the 'state of the public administration' examines a variety of subjects, such as the functioning of different layers of government, voter turnout, and satisfaction with democracy. Although in the Netherlands support for the (decentralised) democracy is great and trust in the system is traditionally rather high, the last few years have seen cracks in that picture as trust in politics has decreased (Ministry of the Interior and Kingdom Relations, 2022, 150). People trust local political institutions more than national ones (Ministry of the Interior and Kingdom Relations, 2018, 19). Differences among citizens raise curiosity about why municipalities are perceived differently. This study aims to shed light on which endogenous factors can explain differences in trust levels when it comes to different local governments executing the same public task and explores whether these differences can be explained by their openness towards citizens. A concrete and constant trustee enables excluding differences in trust levels between types of public institutions. Levying taxes is a core task of the government. Taxation is the financial pillar under the functioning of government, and public trust is essential for the functioning of the tax system (Goslinga et al., 2019, 20). A lack of trust not only causes citizens to cooperate less, low-trusting citizens also find it

more acceptable to break the law and revert to illegal behaviour, for example, by committing tax fraud or by claiming benefits to which they are not entitled (Marien & Hooghe, 2011, 267). Distrusting citizens therefore require a more controlling approach and monitoring to achieve compliance, undermining the effectiveness of the functioning of any tax system (Goslinga et al., 2019, 22). Although at times unpopular, taxation allows for the maintenance of liberal democracy. Enhancing trust helps the public more willingly contribute to the financial well-functioning of government. Therefore , limiting negative public perceptions continues to be relevant for any tax authority today.

Within the domain of local taxation, the sub-domain of municipal real estate assessment (abbreviation in Dutch: WOZ) is chosen. In the Netherlands, all home owners yearly receive an assessment notice containing the value of their property, which in turn, determines their share in the local communitarian costs. It is a very visible tax because of the enclosed bill, which actively needs to be paid by home owners as opposed to other taxes that are automatically deducted beforehand. The annual assessment creates a recurring opportunity for citizens to reconsider their perceptions of local government. In addition to its visibility, this domain is suitable for examining the relationship between openness and trust for several other reasons. As a result of the direct financial stakes, citizens are expected to have a certain level of experience with the subject, enabling them to express their perceptions on a non-abstract level and speak from concrete experiences. One's own home evokes emotions, such as safety and privacy. At the same time, proper execution of this public task necessitates government involvement and an extensive exchange of information about citizens' private properties. This combination of privacy, government interference, and the abundant exchange of data and encounters, creates an interesting opportunity to further investigate the relationship between government and citizens. Moreover, it is an empirical field in which various forms of openness are present, creating the opportunity to combine and compare them in one study.

1.5 Practical relevance

PRACTICE laid the first stone for this study. The interest in building public trust originated from the municipal supervisory agency, the Netherlands Council for Real Estate Assessment, whose mission it is to build public trust in the real estate assessment by municipalities. This mission is an invitation to study the ways trust can be built. In this particular empirical field, the importance of public trust becomes apparent in the administrative procedures that require considerable municipal resources. Greater public trust could increase acceptance and help limit extensive formal procedures. More knowledge on the way citizens perceive government and the way their trust can be gained could moreover, help municipalities decide where to invest resources. Insights that may also apply to related fields in public administration. Another development that stresses the need for trust in this specific field is the increased societal use of the WOZ-value. Compared to its introduction in 1995, the value is now used for more taxation purposes, such as inheritance tax and corporate taxes. In addition, the value is now used for a variety of societal purposes as well, such as calculating the maximally permitted rent of social housing or the compensation for home owners with earthquake damage caused by natural gas extraction in the northern province of Groningen. The widespread use of the WOZ-value increases government efficiency, yet it can only exist on the basis of public trust in that value. Citizens may not be aware of all the different purposes, yet when they are confronted with one of these purposes, it needs their sufficient support. Therefore, more insight is needed into how public trust can be obtained. More trust enables wider use, and wider use merits more trust.

Moreover, there is a societal call as well as an administrative tendency towards more openness. The general premiss within the public administration is that government openness enhances public trust, and the Dutch cabinet has repeatedly stressed the importance of being an open government (Dutch Coalition Agreement, 2017), to be understandable, accessible, and approachable, with an eye for the human dimension, in order to restore public trust (Dutch Coalition Agreement, 2021). Many initiatives have led the Dutch public administration to pursue

openness. In 2019, the Dutch government formulated its policy plans for building a national infrastructure to give citizens more insight into and control over their own data, as well as the reuse of those data for other purposes. One of the rationales for this policy is that more control and insight can promote trust (Ministry of the Interior and Kingdom Relations, 2019, 17). The new Dutch Open Government Act (2022) is meant to bring about a culture change towards openness within government through the proactive publication of documents. Yet, the question is whether these types of openness can achieve the goal of promoting public trust. Does openness offer governments instruments to steer trust? More knowledge about the ways government affects public perceptions does not only help public institutions better understand openness and decide where to invest their limited resources, it may ultimately help improve the relationship between government and the people.

Returning to the citizens that were introduced at the beginning of this chapter: distrusting Mila, suspicious Jack, and trusting Rose. Their level of trust in government influences the way they perceive government. At the same time, subsequent experiences with government can influence their perceptions of its competence, integrity, and benevolence, and thus their trust in government. Take Rose, who, in spite of her doubts about the assessed value, accepts the decision and feels urged to pay her taxes quickly. Jack has some questions and encounters the municipality with the belief that they are able to clarify them. What happens to his perceptions of local government when, in municipality A, he receives a phone call from the public assessor the next day to ask a few minutes of his time in order to review together whether the registered characteristics are correct and to help answer any questions about the property value? And what would happen when he lives in municipality B, which marks his phone call as a formal objection and sends him a confirmation of receipt stating that he will receive a written decision in eight to ten months? And do the different responses of municipality A and municipality B have a similar effect on Mila? Every municipality has a Mila, Jack, and Rose, in addition to the multitude of other types of citizens with differing trust levels. Throughout this book, the effect of various ways of being open on their accumulated public trust is examined.

1.6 Structure of the study

THIS dissertation is organised as follows: while introducing the main concepts, the literature review in chapter 2 gives an overview of the state of the art in the research on the relationship between openness and trust. Chapter 3 depicts the theoretical framework of the relationship between the openness dimensions and the elements of public trust as well as the research model. Chapter 4 outlines the methodological approaches and their rationale. Chapter 5 describes the findings of the survey study on openness and trust and reflects on those quantitative findings in order to distil their theoretical implications and remaining puzzles. Chapter 6 presents the focus group study on the transparency-trust relationship as well as the formation of public perceptions of openness and trustworthiness. The second qualitative study is presented in chapter 7 and examines the effect of different types of public encounters on trust. This dissertation concludes with an overall discussion of the results, the main conclusions of the study, and their implications for theory and practice in chapter 8.

2. Literature review

THE aim of this chapter is to give an overview of the existing knowledge of the relationship between government openness and citizens' trust in government. First, the key concepts are specified. Section 2.1 describes what constitutes citizens' trust in government, further referred to as 'public trust', and why it is deemed important, and section 2.2 describes concept of open government. Section 2.3 outlines the effect of the separate elements of openness on trust. The review briefly discusses other determinants of public trust in section 2.4. The chapter concludes with the remaining puzzles regarding the relationship between openness and trust in section 2.5.

2.1 What is public trust?

2.1.1 The meaning and importance of trust

It is said that the ultimate success of public sector organisations can be gauged in terms of public trust (Mason et al., 2014, 324). An appropriate level of public trust is essential for optimal democratic governance (Yang & Holzer, 2006, 123) and for citizens' commitment to democratic values (Mishler & Rose, 2005, 1068). The level of trust may serve as a barometer of citizen satisfaction with government (Fitzgerald & Wolak, 2016, 142). Trust today is therefore politically relevant as well as normatively desirable (Gershtenson & Plane, 2012, 134). Although public perceptions are not always as negative as the media or the opposition proclaim (Weyers, 2007, 99; Van de Walle, 2004, 55; Goodsell, 1994, 179), even in a generally high trust society such as the Netherlands (OECD-report, 2013, 30), it remains important to keep working on public trust, as it has declined in recent years (SCP, 2021; SCP, 2022; SCP, 2023). In 2023, public trust in parliament and in politics is at its lowest level since ten years (CBS, 2023). The aim to increase trust in government is not applauded by all, and in some situations, liberal distrust of government would be 'the better way to go' (Hardin, 2006, 136). Unwarranted trust could lead to clientelism and abuse of power, whereas criticism could induce necessary reforms to improve democratic governance (Espinal, Hartlyn & Kelly, 2006, 217). On the other hand, public trust can be seen as a measure of the 'quality of the relationship' of government with its citizens (Porumbescu, 2017, 521).

Even though in some cases low trust can be regarded as an expression of a healthy democratic attitude (Bouckaert & Van de Walle, 2003, 333), this section focuses on the benefits and desirability of public trust.

2.1.1.1 Acceptance and compliance (instrumental)

The interest in public trust rests largely on beliefs about its consequences for the effectiveness of government and democratic stability (Citrin & Stoker, 2018, 61). Public trust is expected to improve voluntary compliance with rules and regulations since their effectiveness depends on the extent to which people see them as fair and legitimate enough to outweigh the benefits of non-compliance, thereby reducing the costs of enforcement (OECD, 2013, 22). The absence of public trust results in less willingness to pay taxes, requiring more monitoring and enforcement systems (Bouckaert & Van de Walle, 2003, 340). Trust is not only relevant for national governments. Other public institutions, such as the police or the judiciary, rely on public trust to smoothly execute their tasks. It is deemed a necessity for the functioning of these institutions (Schaap, 2021, 304; Mason, Hillenbrand & Money, 2014, 321). The same holds true for tax agencies. Public trust has a 'direct effect on the capability of government systems to fulfil their basic tasks towards the population' (Marien & Hooghe, 2011, 283). Through an empirical examination of the consequences of low political trust, they find that low trust citizens are significantly more likely to accept illegal behaviour, such as tax fraud. Citizens may avoid paying taxes that are deemed critical for the funding and functioning of the system. When citizens do not *voluntarily* pay their taxes, governments resort to coercive measures to enforce regulations, which are more difficult and costly (Marien & Hooghe, 2011, 282). They conclude that when trust increases, tax evasion decreases. Especially, a welfare state such as the Netherlands benefits from a well-functioning system of tax collection. Trust not only improves compliance with tax policies, but it turns out to be much more efficient than punitive policies (Goslinga et al., 2019, 22). Trusting citizens more willingly accept the obligations that the government imposes on them and more willingly comply with laws (Tyler, 1990, 172). In this way, trust is considered 'a resource enabling government action', as mistrust makes it harder for governments to get anything done that involves citizen cooperation (Citrin

& Stoker, 2018, 62). Trust is essential for a competitive and properly functioning financial and political system (Drakos, Kallandranis & Karidis, 2019, 2).

2.1.1.2 Legitimacy (fundamental)

On a more profound level, trust can be considered a democratic value. As part of the 'social contract' citizens partially transfer their sovereignty to governing institutions. For example, local governments have been assigned certain public tasks, and this delegation is based on trust that this mandate is handled appropriately (Christensen, Yamamoto, & Aoyagi, 2020, 1269). Rousseau's idea of the social contract is that free citizens voluntarily accept the authority of the state in their own interest, yet this contact is a two-sided coin and can only exist when citizens trust their government (Fleisher, 2018, 2). When risk is involved, people use trust in government as a heuristic to decide whether positive outcomes will materialise (Citrin & Stoker, 2018, 61). Even though there is an institutionalisation of distrust in the architecture of democracy: the trias politica (Sztompka, 1999, 140), in a liberal democracy, any government authority is ultimately derived from the people (Mulgan, 2014).

A lack of trust or legitimacy can result in apathy (Mazepus, 2016, 29). For example, experiencing corruption has a clear negative impact on citizens' trust and their assessments of regime legitimacy (Espinal et al., 2006, 207). Trust is an integral part of the democratic system as it enhances the legitimacy of the politico-administrative system (Beshi & Kaur, 2019, 340), whereas a lack of trust delegitimizes the actions of public authorities and makes it harder to take policy risks and innovate (Fitzgerald & Wolak, 2016, 141). A lack of trust lessens the legitimacy of governments and makes it complicated for citizens to agree with public policies (Bastida Albaladejo, 2019, 16). There is a reasonable consensus that trust is an essential part of a legitimate political system.

In sum, trust is a core requirement for attaining political as well as administrative legitimacy (Johansson & Montin, 2014, 213), and the cultivation of trust is deemed necessary (Beldad et al., 2012, 42). Citizens' attitudes influence the effectiveness of democratic governments and affect their durability, since mistrusting citizens are more likely to believe

new claims of misconduct (Citrin & Stoker, 2018, 60). As a legitimization of power, trust helps to create a sense of belonging to society (Misztal, 1996, 216). Citizens use trust as a heuristic, i.e. mental short cuts, when making up their minds on public issues (Charron & Rothstein, 2016, 61). Moreover, studies on the effect of public trust in times of COVID show that it can even save lives. As high trust citizens better adhered to stringent public health policies, high-trust regions were better able to reduce mobility and social interaction, thereby limiting contagion (Bargain & Aminjonov, 2020, 7). Trust is thus deemed indispensable to effective government operations as well as an indicator of the quality of democracy. Therefore, it is considered a desirable outcome to be pursued by government organisations.

2.1.2 Defining public trust

An often quoted definition of trust, is that of Rousseau, Sitkin, Burt, and Camerer (1998, 395): "A psychological state comprising the intention to accept vulnerability based upon positive expectations of the intentions or behaviour of another." In an integrative model of organisational trust, Mayer, Davis and Schoorman (1995, 712) adopt a similar view on trust: "The willingness of a party to be vulnerable to the actions of another party based on the expectation that the other will perform a particular action important to the trustor, irrespective of the ability to monitor or control that other party." The commonalities in these definitions are 1. 'positive expectations', 2. 'accepting vulnerability', and 3. 'another party'.

First, public trust concerns citizens' *positive expectations* of government acts. For example, according to Drakos et al. (2019, 7) public trust reflects 'individuals' attitudes towards their government based on perceptions of how well elected officials meet their personal expectations'. Trust is considered 'a person's belief that an institution will act consistently with their expectations of positive behaviour' (OECD, 2018, 10). Beshi & Kaur (2019, 340) argue it is citizens' confidence that government 'does the right thing', meaning to act appropriately and honestly on behalf of the public. Secondly, *accepting vulnerability* means that a certain amount of risk needs to be involved in order to speak of trust. Trust involves a trustor and a trustee that are somehow reliant, containing risks for the trustor as well as positive expectations regarding this risk (PytlikZillig & Kimbrough, 2016). Mayer et al. (1995, 712) clarify that trust does not always constitute taking

a risk, rather it is the willingness to take a risk. In an uneven relationship with the government, however, citizens inherently have no choice but to accept vulnerability. When vulnerability is willingly accepted based on the positive expectations of government, it is considered public trust.

Although many studies examine 'generalised trust in government', I concur with the view that the other party, i.e. the object of trust, must be specific in order to speak of *trust*. Instead of public trust as a general attitude, trust is seen as a three-part relation (Sztompka, 1999, 25; Hardin, 2006, 19), in which A trusts B to do X or A trust B in manner Y (Hardin, 2002, 9). For example, I trust this court to handle my claims justly and objectively (Jonkers, 2013), or I trust the municipality to assess my property fairly and correctly. This way, public trust always has an object –the government institution–, and a domain of action where trust is given or withheld (Citrin & Stoker, 2018, 50). Some distinguish diffuse support from specific support. With diffuse support, they refer to 'long-term general and systematic trust and legitimacy of the system and its institutions or actors', whereas specific support 'focuses on specific experiences with government and its services' (Christensen et al., 2020, 1269). This study upholds the proposed view of trust as a specific relationship. This is how public trust differs from positive attitudes towards government in general. Although in the literature trust encompasses a range of meanings in different settings and is considered a multifaceted concept (Lewicki & Brinsfield, 2015, 46), this study views public trust as citizens' positive expectations of the government's trustworthiness, comprising its perceived competence, integrity, and benevolence.

Public trust is a citizen's psychological state comprising positive expectations of the intentions and behaviour of government.

2.2 What is open government?

IN the literature, open government is a broad concept that describes a wide range of principles, including press freedom, e-governance, trade openness, and even democracy itself (Navelski, 2018). Traditionally, open government focused on citizens' access to information, but the concept has evolved towards machine-readable and reusable data, and from transparency towards citizen interactivity, such as participation and co-production, with an emphasis on the ease and convenience of using public information (Moon, 2020, 542). It entails a wide range of principles and initiatives in a variety of government branches. From political openness, such as the publication of financial contributions to political campaigns and the publication of voting behaviour of city councillors, to administrative openness, such as online consultations, and the existence of Freedom of Information (FOI) legislation (Worthy, 2010), to open data platforms, co-productions, and networked collaborative governance (Moon, 2020, 538). Scholars emphasise different ways of coherence between the dimensions of open government. For example, Veljković, Bogdanović-Dinić & Stoimenov (2014, 280) propose a conceptual model of open government through participation and collaboration with an emphasis on data insight, whereas Wirtz and Birkmeyer (2015, 386) conceptualise three pillars of open government: transparency, participation, and collaboration, and add accountability as a cornerstone of open government that adds public value to better government (Harrison et al., 2012, 84).

Some open government definitions focus on e-government and open data. Open government in that sense entails 'leveraging information technologies to generate participatory, collaborative dialogue between policymakers and citizens' (Evans & Campos, 2013, 173) or 'the opening of the public administration to more transparency, participation, and collaboration, as well as to innovation and business development through the disclosure and access to data' (Geiger & Von Lucke, 2012, 265). Still, open government is more than providing information digitally. As Meijer, Curtin, & Hillebrandt (2012) argue, it includes both openness in informational terms (vision) and openness in interactive terms (voice).

"*Openness of government is the extent to which citizens can monitor and influence government processes through access to government information and access to decision-making arenas"* (Meijer, Curtin, & Hillebrandt, 2012, 13).

This definition entails both transparency and participation. In an open government, citizens who have an interest in engaging are enabled to do so. While scholars have different views about open government and focus on different dimensions, it is 'a multidimensional phenomenon including information availability, transparency, participation, collaboration, and information technologies' (Gil-Garcia, Gasco-Hernandez, & Pardo, 2020, 495). 'New open government' even considers transparency as a vehicle to stimulate more citizen participation and co-production, in which citizens take an active role as co-decision-makers or co-producers of public services (Moon, 2020, 543). In that view, citizens are an integral part of that open government. In this dissertation, however, open government is conceptualised somewhat more narrowly as a characteristic of government.

The Open Government Directive issued by Obama's administration in 2009 mentions three goals: transparency, participation, and collaboration. The subsequent Open Government Partnership declares to adhere to open government principles: transparency, accountability, data insight, participation, and collaboration. Open government is seen as a culture of governance that promotes the principles of transparency, integrity, accountability, and stakeholder participation in support of democracy and inclusive growth (OECD, 2019).

Open government is thus a multifaceted and ever-evolving concept. Government organisations can choose from a palette of openness arrangements. However, not all elements of open government are suitable for the purpose of this research. For example, accountability involves the complex interplay of multiple parties. Both the actions of the trustee (government) and the trustor (citizens) need to be assessed. Each action would then need extensive operationalization itself (Bovens, 2007, 450). Trying to capture these multiple aspects of accountability as merely an openness variable on the part of government would lead to unwarranted

complexity reduction. Moreover, collaboration is not included because the special interest of this study goes out to citizen perceptions of government. Collaboration involves cooperation between multiple, often professional, parties. While citizens can collaborate, this requires a high skillset, for example, in the ICT's. This does not represent a wide group of citizens in its everyday dealings with the government. Although citizens are a valuable source of information, they cannot be considered equal autonomous partners that co-create output together with the government, which is at the heart of collaboration. Essentially, citizens have no decision-making power over the taxes they are obliged to pay. In line with the body of open government literature (Evans & Campos, 2013; Linders, 2012; Linders & Wilson, 2011; Obama, 2009; Wirtz & Birkmeyer, 2015), enabling individual citizens to give input as a form of co-production best falls under the category of participation.

Open government is a collective term that offers a diversity of initiatives, practices, and experiences that may influence trust. In line with the definition of Meijer, Curtin, & Hillebrandt (2012), this study views open government as a combination of participation and different forms of transparency. It is the institutional openness of local governments, i.e. the different instruments they deploy to be open towards their citizens. Four categories of institutional openness are included: the government's proactive provision of general information (proactive transparency), the government's responsiveness to citizens' specific information needs (responsive transparency), providing citizens with insight into government-held decision-making data (data insight), and facilitating citizen input in decision making (participation). These categories are complementary expressions of institutional openness. Citizens' perceptions of openness are included separately, to see how they relate to institutional openness.

Open government is the extent to which citizens are enabled to monitor and influence government processes through easy access to government information and to decision-making arenas.

2.3 Open government and public trust

AFTER defining trust and openness, the question is: which concrete administrative measures and instruments of openness have an effect on public trust? Open government in its broadest sense, including press freedom, e-governance, and trade openness, is found to be positively related to trust in several different types of public institutions (Navelski, 2018, 7). This literature review runs along specific dimensions of openness: transparency, data insight, and participation possibilities, since few studies combine different openness elements. Although much more has been written about fostering trust, this review is limited to what is known about the relationship between open government and public trust. Moreover, international studies on public trust are abound. Although findings differ per national context and may therefore not be fully comparable, these studies do give an impression of the state of the art on the topic. To give a complete overview, both single-country studies as well as comparative research are included in this review, bearing in mind that the present study concerns a democratic example, which differs from public trust in authocracies. Previous studies are both empirical and normative, yet this review is limited to empirical studies.

2.3.1 Transparency and trust

In the literature on open government and public trust, transparency is the most prominently present openness dimension, making its review the most comprehensive. Although in the normative literature the positive effects of transparency predominate, empirical studies in various administrative settings, reveal a more ambiguous picture. In a previous review on various effects attributed to transparency, such as improving management, reducing corruption, and increasing participation, legitimacy, and trust, Cucciniello, Porumbescu, & Grimmelikhuijsen (2017, 41) conclude that transparency is not always effective at engendering trust in government. They reviewed fifteen empirical studies on the effect of transparency on trust. In seven studies, transparency had a positive effect on trust, three showed a negative effect, four showed mixed findings, and the last study showed no effect at all. The present literature review reveals a similar mixed picture.

A previous study on the effect of transparency on trust in Dutch local government shows that transparency on local air pollution policy and its outcomes does not always contribute to higher levels of public trust (Grimmelikhuijsen, 2012, 245). Grimmelikhuijsen's experimental design differentiates between objects of transparency (policy, policy decision-making process, and policy outcomes) and adds three content characteristics (completeness, colour, and usability). Each type of transparency reveals a differentiated effect on perceived competence, benevolence, and honesty. When a significant positive effect is found, openness has somewhat limited explanatory power for the level of public trust. Grimmelikhuijsen indicates that it is striking that almost none of his hypotheses of a positive relationship between transparency and trust could be accepted. As an explanation for a lack of a clear positive effect, he proposes that it is hard to meet citizens' expectations. Being completely transparent causes people to regard a government organisation as being honest, yet not very competent because mistakes are now open to scrutiny. Being transparent reveals that government is not the well-oiled machine it was thought to be, i.e. a 'clumsy yet honest government' (Grimmelikhuijsen, 2012, 235).

Moreover, Grimmelikhuijsen, Porumbescu, Hong, & Im (2013) find that the way transparency affects trust varies in different national cultures. Dutch citizens are found to perceive and appreciate government transparency differently from South-Koreans. There is a negative transparency effect in South Korea, whereas in the Netherlands, transparency has little effect on public trust. In a country such as the Netherlands, with a short-term oriented culture, low power distance, and communication that is already direct and participative, transparency may be less likely to have an effect since it 'essentially is a power-reducing mechanism' (Grimmelikhuijsen et al., 2013, 583). However, Grimmelikhuijsen & Klijn examine the effect of 'visual' transparency on trust in the judiciary and do find an overall positive effect of transparency on trust in judges (Grimmelikhuijsen & Klijn, 2015, 1006). Even though only 4.1% of the change in trust was caused by watching the series, participants who watch more episodes of a television series on the work of judges, tend to trust them more. This suggests that more familiarity can positively influence trust. The abovementioned

studies view transparency as the amount of available information, i.e. the proactive dissemination of information. This is in line with other attempts to index transparency-levels, with the goal of enabling comparison by counting the types of information disclosed (Da Cruz et al., 2016; Hollyer et al., 2014).

In two studies on the impact of Britain's Freedom of Information Act, Worthy (2010, 2013) examines whether British FOI legislation achieved its intended goals, such as increasing transparency, public understanding of decision making, public participation, and increasing public trust. No support was found for any of the abovementioned goals, except for the first one. FOI increases institutional transparency but not public trust. Worthy mentions two possible reasons for the lack of a positive effect on trust. The first is the *intermediary role of the media*, that particularly focuses on negative aspects of performance, such as failures and mistakes, and only a few prominent cases reach the wider public. The second reason is the requesters' prior low public trust. FOI requests are shaped by pre-existing low trust that is reaffirmed by the requester's use of FOI and the information obtained (Worthy, 2010, 576). Moreover, Worthy finds little evidence for increased public understanding of decisions either. The reason, Worthy argues, lies in the type of transparency. After FOI requests official documents are released, yet the process towards decisions, including policy visions, is often protected from disclosure and does not have the focus of the media either. Therefore, increased understanding of decisions is simply not a logical result of FOI and documents are not able to provide the rationale behind decisions.

Other studies combine proactive and passive forms of transparency. For example, Mabillard & Pasquier (2017) examine the interrelationship between transparency and public trust include passive transparency, such as the existence of FOI legislation and the number of information requests, as well as active transparency in the form of the rankings in the Global Open Data Index and in OECD-reports on government openness, in ten countries in the period between 2007 and 2014. Although trust levels vary per country, there is no global public trust decrease. However, no systematic positive effect of transparency on public trust is found either. In some countries, passive transparency generates more trust in

government. Other countries, such as Mexico and India, show a sharp increase in requests and score relatively high on open-data indices, yet public trust has dropped. The authors suggest that the effect of transparency on public trust should not be overestimated and argue that, in fact, transparency may be a result of low trust and works as an 'ex-post mechanism of control' when government trustworthiness is low (Mabillard & Pasquier, 2017, 71).

Although the main focus of this review is the effect of transparency on trust, most studies examine more than one trust determinant. For example, Kim & Lee (2012) examine the relationship between electronic participation and trust in local government and include the effect of transparency. They find a positive association between e-participants' assessment of government transparency and their trust in local government (Kim & Lee, 2012, 825). Similarly, Park & Blenkinsopp (2011) do not solely focus on the relationship between transparency and trust, but rather examine the role of transparency and trust in the relationship between corruption and citizen satisfaction. Trust is then not merely a dependent variable but is considered a possible mediator for satisfaction with government. The authors recognise this difference with other studies that examine transparency and point out that this is not a problem since many theorists propose a feedback loop between the two concepts: 'the interaction between trust and satisfaction is recursive: trust leads to satisfaction, and vice versa' (Park & Blenkinsopp, 2011, 258). A positive feedback loop can lead to the institutionalisation of trust, which is further strengthened by the continuation of data collaboration initiatives (Klievink, Van der Voort, & Veeneman, 2018, 383).

Another way of examining the transparency-trust relationship is through vignette experiments. Two vignette studies reveal a positive effect of transparency. The vignette experiment by De Vries, Zijlstra, & Grimmelikhuijsen (2017) examines the effect of transparency on trust in the Dutch Authority for the Financial Markets (AFM), distinguishing rationale transparency (*why* are decisions made) from process transparency (*how* are decisions made). They find that in most cases, communication has a positive effect on trust in the authority, regardless of the subject or form of transparency (rational or process transparency).

Communicating authorities are trusted more than the ones that remain silent, irrespective of the coverage in the media. This differs from Worthy (2013, 405), who argues that the impact of transparency on trust in local government is either positive or negative, depending on the tone of the media-coverage. Most potential lies in explaining *why* certain decisions were made, i.e. rationale transparency, more so than process transparency that focuses on *how* those decisions were made (De Vries et al., 2017, 17). The effect of transparency thus may differ per situation. Moreover, the trust differences between the vignette groups are still relatively.

The other vignette study, on the effect of transparency on legitimacy, i.e. procedure acceptance of representative decision making in schools, finds a positive association as well (De Fine Licht et al., 2014, 117). There, different manipulations were used, ranging from no transparency (the final decision only) to full transparency (the decision, its rationale, as well as the decision-making process such as negotiations and bargaining towards reaching it). Transparency leads to greater acceptance and legitimacy of decisions, with rational transparency having the most effect. It is not necessary to expose everything, but by simply carefully justifying the decisions afterwards, acceptance can be increased. Full 'fishbowl' transparency has little extra added value above reason-giving. their results do suggest that Decision-makers can improve the acceptance of decisions by carefully explaining them (De Fine Licht et al., 2014, 127). They indicate that the positive effect is not solely based on intuition but has fairly strong theoretical support. First, in *agency theory*, the agent (government) through transparency lessens uncertainty among the principal (citizens), by giving the principal more control. *Deliberative democracy theory* assumes that, in addition to deliberation, transparency helps increase mutual understanding and this increases trust. Finally, according to *procedural fairness theory*, a transparent and fair procedure increases acceptance of the end result. (De Fine Licht et al., 2014, 115).

Mason, Hillenbrand, & Money (2014) examine the effect of transparency on trust through real performance data of a district from the British police force. Their temporal research design enables the measurement of the change in trust as a result of the transparency of the performance data. They find that perceived performance and public trust interact. Citizens

that have low trust in the organisation react stronger to evidence of both good and bad performance – indicating that their trust is easier to gain but also easier to lose– than high-trust citizens. Citizens with initial high trust perceive performance to be high, without supporting data or information. Citizens with the highest initial perceptions of performance exhibit the greatest stability in trust. They 'effectively give the organisation the benefit of the doubt and are least likely to disengage from their trusting perceptions' (Mason, Hillenbrand, & Money, 2014, 337). The volatility of citizens' trust is more related to initial perceptions than to transparency. With regards to the effect of transparency, they suggest that making performance data transparent, implicates that it can either help or hinder in developing public trust depending on the content of the data. Similar to Mason, Hillenbrand, & Money (2014), in a normative article, Mabillard & Pasquier (2015, 23) suggest that besides an effect, trust could also be a cause of perceived transparency. In 2017 they substantiated this mechanism in an empirical study in which they include active and passive forms of transparency. They find that transparency and trust in government are not systematically positively associated. Their key explanation is the interaction between the two concepts. Initial low trust in public authorities triggers requests to access official documents, causing transparency to increase. More passive transparency is thus not expected to be positively associated with trust. It is not low transparency that causes low trust, yet low trust increases requests. The idea that mistrust calls for more transparency involves reverse thinking (Mabillard & Pasquier, 2017, 87). They explain that the benefits to opening government information are better appreciated among citizens who have high trust to begin with (Mabillard & Pasquier, 2017, 85).

Another study on the effect of institutional transparency on public participation and trust, splits transparency into two variables: transparency *perception* (i.e. its perceived importance) and transparency *use* (Seavers, 2018). The results reveal a discrepancy between perception and the use of transparency. He finds that the actual use of government data causes no statistically significant increase or decrease in trust in government (Seavers, 2018, 202). Moreover, he finds a light negative relationship between transparency perception (its importance) and trust

in government, and he concludes that this contradicts the 'public administrative narrative that increased transparency increases public trust' (Seavers, 2018, 202). However, another conclusion that can be drawn is that strong supporters of transparency are more likely to not perceive the government as transparent and therefore may have lower trust levels. This remains speculation, since the survey used did not include a question on perceived government transparency. Similar to Seavers, Porumbescu (2017) focuses on the effect of 'transparency use' on trust. He examines the effect of transparency through governmental *websites* and *social media* on trust, including exercising voice. He distinguishes these two types of computer-mediated transparency because of the premise that they possess different relationships with respondents' perceptions of government. The way these mediums present information to citizens differs, and on the basis of the *theory of psychological distance*, less detailed general information through social media is expected to resonate more positively with citizens than detailed information on municipal websites. Distance makes citizens less aware of potential issues, and in the absence of detailed information, they will focus on the desirable traits, often resulting in more positive evaluations (Porumbescu, 2017, 523). Information on social media is found to positively affect trust, yet the information on the website showed no effect, and the distance theory is only partially confirmed. This last study of the literature review corroborates transparency's mixed effect on trust.

2.3.2 Data insight and trust

Even though governments are the largest data processors in the world, in comparison to the concept of transparency, much less research is conducted on the effect of giving insight into all this government-held data on public trust. The difference between transparency and data insight is that transparency concerns *openness about the ways governments operate*, whereas data insight specifically concerns *the data that governments use in decision making*. The empirical literature on the effect of this type of data insight on trust is scant, thus theoretical reflections are included. This section first narrows down the type of data and then presents the central arguments for how giving data insight can contribute to public trust.

Data insight is seen as the opening of public sector information and enabling citizens to access government-held data. In practice, there are two discernible objects of data insight: *open data* and *decision-making data*. Government data can be made publicly available without any limitation to anyone that is interested (open data) or can be maintained and used by the government in decisions (decision-making data). In open data collaboratives, which centre around processing government data and sharing data between parties, trust and collaboration are found to be mutually reinforcing as they feed each other in the process of interaction (Klievink, Van der Voort, & Veeneman, 2018, 383). Decision-making data, however, is not available as open data and is sometimes not even available to the citizen it concerns. Certainly, not all government-held data is openly available. To perform their assigned tasks, governments hold a wide variety of data on their citizens, ranging from personal data to financial data and property data. This data is used to decide whether a citizen is allowed to vote, receives certain benefits or whether a building permit is issued. Contrary to open data, the use of this data is restricted. For example, legislation postulates that personal and fiscal data is not publicised to anyone other than the data subject and designated (government) institutions.

In research, the amount of open data available is used to assess the level of openness (Veljković et al., 2014, 281). This way, governments can be compared by looking at the online availability of certain datasets, and the presence or absence of these datasets also enables tracking progress over time. Contrary to some other forms of open government, open datasets can relatively easily be quantified, enabling an openness comparison. However, this study excludes open data and narrows down to decision-making data for two reasons. First, open datasets are not expected to have a direct influence on the perceptions of citizens, since they are not the direct target group of these datasets. Without any intermediary visualisation tools, it is hard to analyse or draw meaningful conclusions about their content. Although open data may be available, it might not be useful to citizens due to a lack of capacity to access or analyse it (Murillo, 2015, 49). Moreover, open data are not able to show differences in the openness of local governments as national legislation determines the

publicity of open data and the same rules apply to all municipalities. Municipalities do tend to differ in the extent to which they give access to decision-making data to their citizens. Data insight is thus defined as '*enabling citizens access to government-held decision-making data*'. It is the extent to which decision-making data is rendered, enabling citizens to understand why decisions regarding them were made.

After having narrowed down data insight to decision-making data, this sub-section presents the central arguments regarding the contribution of giving data insight to public trust. Few studies have examined the effect of data insight on public trust. Nevertheless, the literature is able to provide some pointers to how giving data insight and public trust are related. The promises of data insight are oriented towards an efficient and effective government, innovation and economic growth, accountability, inclusion, and empowerment (Hartog et al., 2014, 53). Ferry, Hardy and Midgley (2021) examine a parliamentary investigation by the Public Administration and Constitutional Affairs Committee's (PACAC) on data insight during the COVID-19-pandemic in the UK. Data connects government to the governed in two ways: it enables democratic accountability, but it also persuades citizens to act in the ways that the government wishes them to (Ferry et al., 2021, 678). As the PACAC describes, the latter is closely related to public trust, since low trust citizens are less likely to follow the rules and guidelines. Sharing data honestly and openly, complete with its uncertainties, helps to improve trust and thereby supports effective policy implementation (Ferry et al., 2021, 677). More data insight is thus expected to have a positive effect on trust. However, Meijer, Conradie & Choenni (2014) emphasise conflicting values that occur when opening up data, such as *transparency* versus *privacy*. It is from this public value perspective that they also examine the possible effects of data on trust. Their model proposes two opposing effects on trust that could occur. Opening up data can enhance transparency, that in turn enhances public trust. The reliability and validity of the data, as well as its ability to replicate, could increase trust in what the government is doing. On the other hand, too much data could also decrease transparency because of an information overload or as a result of misinterpretation (Meijer et al., 2014, 40).

Data insight helps citizens learn more about their own community and gain more confidence in their day-to-day dealings (O'Hara, 2012, 4). O'Hara analyses how data can positively affect public trust using several theories, such as rational choice theory and deliberative democracy theory. In *rational choice theory*, trust exists only when interests are aligned, meaning that the 'trustee acts in the trustor's interests for reasons grounded in the trustor's interests' (O'Hara, 2012, 3). Being able to know what the government is doing and how it is doing it through data, helps citizens to correctly place their judgement, and public trust can be strengthened where it is appropriate. He suggests that the possibility of holding a government to account is enough, and no 'actual army of citizen auditors' is necessary (O'Hara, 2012, 4). In *deliberative democracy theory*, the resolution of conflict is done through engaged deliberation, causing parties to understand each other better. Conflict can be partly neutralised through discussion and debate. Trust can then be enhanced through dialogue. O'Hara argues that data insight damages unwarranted trust (based on a hunch), but will make room for warranted trust to increase (solidly and accurately placed on the basis of relevant knowledge). He therefore deliberately speaks of *enhancing* instead of improving trust (O'Hara, 2012, 4).

In line with the role of data in deliberative democracy theory as proposed by O'Hara (2012, 8), Lee & Kwak (2012) examine how public engagement can be achieved by proposing a five step 'Open Government Maturity Model'. Although making data available is viewed as a step towards the goal of engagement and not so much as a tool to enhance trust, their model does present several opportunities, challenges, and outcomes. Both the government and the public can change through data insight. Government agencies change through increased visibility and agency accountability and shift their organisational culture towards openness. Data insight increases public knowledge and understanding of government processes. It makes the public better educated about what the government organisation does and how the work gets done (Lee & Kwak, 2012, 494). Moreover, providing data enables the public to correct mistakes. Feedback can cause continuous improvement that may enhance trust. It increases outside pressure to improve performance (Lee & Kwak,

2012, 494). These outcomes suggest data insight has trust enhancing potential. However, they also identify several challenges in enhancing perceptions through data, such as timely and convenient data retrieval (Lee & Kwak, 2012, 494). Nevertheless, government agencies' vast amounts of data are an important resource that can be utilised to help the public understand what the government agency does and how well they do it. Increased understanding may lead to more trust. This fits well into rational choice theory (Hardin, 2002, 13), which assumes that being able to know what and how well the government is doing, is needed for citizens to correctly place their trust judgement. However, low data quality may misinform and mislead 43ifferc and damage the trust of the public in the agency (Lee & Kwak, 2012, 496). When not done properly or when the outcome is negative, data insight can cause dissatisfaction and negatively affect trust (Grimmelikhuijsen, 2012, 242). Public trust can be rapidly undermined by data on poor performance (Mason, Hillenbrand, & Money, 2014, 334).

2.3.3 Participation and trust

The literature reveals that the effect of participation on trust is context-dependent. The type of participation is therefore important to keep in mind when deducing any expected effects from the literature and applying them to the present study. First, this section briefly reviews the effect of a broad range of participation types on public trust. The review then narrows down to individuals' direct participation in government: the extent to which government is open to citizen input and enables them to have a say in decisions during public encounters. In addition to the opportunities for voice and the openness of participation possibilities, this review includes the role of actual participation experiences, public encounters, and their effect on trust. The review concludes with studies on e-participation as a specific form of institutional participation and the possible inter-relationship between participation and trust.

Participation comes in many different forms. From participation in the traditional sense: 'all instrumental activities by private citizens aimed at influencing governmental actions and decisions' (Verba & Nie, 1972, 2), to different objects of participation, such as religious engagement, civic engagement or even political activism (Stoyan, Niedzwiecki, Morgan,

Hartlyn, & Espinal, 2016, 25). Different forms of participation have different effects on public trust. For example, civic engagement, and trust tend to be self-reinforcing and cumulative in the creation of social capital (Putnam, Leonardi, & Nanetti, 1993, 177), whereas protest or activism is expected to be negatively related to trust. Partisan participation is related to trust in governments only when the party they belong to is in power, whereas it may undermine trust when the party is not the incumbent (Citrin & Stoker, 2018, 61; Stoyan et al., 2016, 25). A comparative study on the effect of performance and participation in the Dominican Republic and Haiti elucidates how contextual features condition the effect of different types of citizen engagement on institutional trust (Stoyan et al., 2016, 31). Thus, this determinant of public trust differs and even evolves over time.

Nevertheless, there are indications that participation is positively related to trust. Fitzgerald & Wolak (2016) examine participation as one of the roots of public trust in Western European local governments. They find that when opportunities for voice are high because of the existence of 'proportional representation systems', citizens have more trust in local government, and when people feel they have a say in the process, they are more satisfied with government. Public trust may partly rest on the ability to affect government decisions and the belief that the government is responsive to its citizens (Fitzgerald & Wolak, 2016, 133). Both citizen satisfaction with the quality of public services and perceived participation are positively associated with public trust in different layers of government (Zhao & Hu, 2015, 366).

Mizrahi, Vigoda-Gadot and Cohen (2010) examine citizens' and workers' trust in a national insurance institute and find that participation in decision making is positively related to trust, although both perceived performance and satisfaction with services are more strongly related to public trust (Mizrahi et al., 2010, 117). When citizens do not feel that they have a real say in decision-making processes, institutional participation is not a good mechanism for increasing trust. Note that this study operationalizes participation as the 'subjective feelings of the respondents about their opportunity to participate', so *perceived* participation instead of *actual* participation possibilities or experiences. Moreover, employees score higher on trust than citizen customers (Mizrahi et al., 2010, 114). As

suggested by Gustavsen et al. (2017, 10) people who work in the public sector have a vested interest and are therefore more likely to evaluate public sector institutions more positively.

Several studies on participation at the local level confirm a positive effect. Being able to influence the decisions of the local British council is positively related to public trust (Downe, Cowell, Chen, & Morgan, 2013, 608). When citizens feel they have an influence on decisions, they are more likely to trust the local council. Interestingly, raising citizens' awareness or knowledge about the work of the local council did not show the same positive effect. Moreover, Gustavsen, Pierre, & Røiseland (2017) examine the effect of consumer satisfaction with local services as well as the effect of participation on trust in local Norwegian politicians. They find that participation has a significant positive effect on trust in local politicians, through contacting a local politician, suggesting direct contact has trust-enhancing potential (Gustavsen et al., 2017, 11). They, however, do not measure actual participation but people's *perceived* ability to exercise voice. Moreover, satisfaction with local services is the strongest trust predictor. When evaluating trust in local politicians, citizens tend to apply customer-oriented factors (what the system can do for them, the system output) to a greater extent than citizen-oriented factors (what they can do for the system, the system input). Still, 'these two considerations are complimentary rather than mutually exclusive' (Gustavsen et al., 2017, 2).

However, there are also studies at the local level that do not support the positive effect of participation. Involving citizens in the creation of public services does not always create more positive perceptions of those services, nor does it enhance trust in the outcome of the co-production (Fledderus, 2015, 649). In a study among citizen panel members in three Dutch municipalities, Siebers, Gradus and Grotens (2019) examine the effect on public trust of several direct forms of citizen engagement, including attending a council information meeting, having a conversation with a public official, and engagement through social media or written letters. They do not find a positive relationship between engagement and public trust either (Siebers et al., 2019, 551). Certain forms of engagement, such as attending a council meeting and speaking to an official, even negatively affect trust. Attending council meetings may already be

negatively motivated, and taking part may only reaffirm their role as protesters, complaining about decisions that were made without their input (Leighninger, 2014, 305). In addition, the number of times citizens engage is negatively related to the amount of trust citizens have in their municipality (Siebers et al., 2019, 551). The more times someone engages, the lower their trust. Citizens may only gain trust when they think that they are capable and when they believe the government will use their input (Siebers et al., 2019, 552).

In addition to the effect of perceived possibilities to exercise voice, the effect of actually engaging in public encounters needs discussion, as public encounters can impact the daily lives of citizens and public professionals. Public encounters are increasingly seen as valuable phenomena in participatory democracy (Bartels, 2013, 475). A public encounter is 'any occasion where citizens and the state meet and interact' (Hupe, 2022). It is the process of communication among citizens and public officials (Bartels, 2015, 7). Public encounters are able to enhance public service delivery by nurturing stable personal relationships and constructive communication (Bartels, 2013, 473). They can be understood as the communicative capacity of both citizens and public professionals (Bartels, 2015, 15). Especially face-to-face encounters between public officials and citizens may have the potential to enhance the quality of services, decisions, and outcomes (Bartels, 2013, 469). Such interactions create the ability of public professionals and citizens to make claims, influence decisions, and understand each other better (Bartels, 2013, 476). Personal interactions may help flatten the traditional asymmetrical relationship between bureaucrats and participants (Samantha & Hand, 2022, 145). What happens during personal encounters with the government determines the view citizens have of the government as well as their trust in government (Raaphorst & Van de Walle, 2020).

Certainly not all interactions result in an increase in satisfaction or public trust in officials (MacQueen & Bradford, 2015). It is still disputed whether potential benefits such as better responsiveness to citizens' problems, greater legitimacy, or trust, outweigh structural problems such as lack of representativeness, time and resource intensiveness, and the difficulty of producing the desired concrete outcomes (Bartels, 2013, 475). Moreover,

when the system in which interactions take place is characterised by a substantial distrust in citizens, this can be mirrored by a substantial distrust in government (Hupe, 2022, 307). Different aspects of public encounters, such as the ease of contact, procedural factors, or the outcome, can contribute differentially to the assessment of satisfaction, legitimacy, and trust (MacQueen & Bradford, 2015). In addition to outcomes that centre around government, such as discretionary decision making by street-level bureaucrats (Raaphorst & Van de Walle, 2018), the effect of public encounters on citizens' perceptions merits more research. More insight is needed into how trust is created at the interface between citizens and public services (Raaphorst & Van de Walle, 2020, 68).

In studies done in the e-government context, the effect of participation on trust is not straightforward either. Using data from an e-participation survey in Seoul, Kim & Lee (2012) explore whether input into government decision making is a good strategy for improving trust. They find that satisfaction with e-participation applications does affect perceived transparency, yet shows no direct link to public trust. An indirect positive effect of e-participation is that it causes participants to develop knowledge and self-confidence and enhances perceived transparency. The latter is positively associated with e-participants' trust (Kim & Lee, 2012, 825). Wei, Gong, Jiao, & Duan (2017) examine how internet political participation after incidents is related to trust in government, and find that information acquisition, information interaction (expressing opinions), and behaviour expression (protesting, giving suggestions) have differentiated effects on the dimensions of government trust (Wei et al., 2017, 106). After an emergency, information acquisition through the mobile internet is positively related to competence and benevolence, yet negatively related to integrity. Political expression is negatively related to competence, but information interaction is not.

Other studies on e-participation (exercising voice on social media and e-government websites) identify a negative relation between e-government website use and perceptions of trustworthiness as the respondents' frequency of voice increased (Porumbescu, 2017, 527). Voice increase is negatively correlated to trust, and when citizens exercise voice more often, an inverse relationship emerges between frequency of government

website use and trust in government. Considering 'exercising voice' is operationalized as how frequently respondents complain, it is not surprising these complainants have lower trust levels than others.

The level of trust may affect participation as well. Lee & Schachter (2019, 409) find that people who trust government are more likely to vote, both locally and nationally, and are more likely to sign a petition. Public trust does not contribute to the explanation of attending a demonstration. Motivational reasons to participate tend to differ per task, per type of participation project, and even from the reasons *not* to participate (Wijnhoven, Ehrenhard & Kuhn, 2015, 38). Citizens that do not participate often find it too complicated, do not believe they have the knowledge to contribute in a meaningful way, or doubt their ideas will be put into practice correctly. Reasons for participating are fun, enjoyment, and giving meaningful input (Wijnhoven et al., 2015, 37). In the context of local open government Schmidthuber et al. (2017, 466) find that proactive, interactive, and passive users have different personal motivations for engaging. Main reasons to participate are enjoyment, attractiveness of the platform, perceived benefit of using the platform, and engagement in city improvement. These reasons all lean towards the positive. They do not find any digital divide among the participants. Citizens who are active offline are also likely to engage online (Schmidthuber et al., 2017, 465). An interest in public issues appears more important than the medium.

In sum, the effect of perceived and actual participation openness on public trust is not straightforward. Negative types of participation, such as protesting or (online) complaints, are not positively related to trust. Yet, it does have trust-building potential, as several studies do find support for a positive effect. High opportunities for exercising voice, the ability to influence decisions, and accessible participation possibilities are positively associated with public trust. Moreover, engaging in public encounters may have the potential to enhance trust. The literature shows that satisfaction with services and participation is positively associated with trust, and satisfaction may be an important factor when it comes to the effect of public encounters.

2.4 Other determinants of public trust

2.4.1 Performance

In many studies on the effect of openness on trust, performance emerges as an important determinant of public trust. It is a possible button governments can twist to influence trust. In performance theory, the origins and formation of trust in public institutions lie in the acts of those institutions (Mishler & Rose, 2001, 34; Stoyan et al., 2016, 19). Its main premiss is that the government can maintain or restore public trust by improving citizen satisfaction with public services (Van de Walle, 2018, 227). As citizens grow more satisfied with public sector performance, their trust in administrative agencies increases (Mizrahi et al., 2010, 106). Performance can entail political and economic performance evaluations (Citrin & Stoker, 2018, 58) such as the evaluation of the provision of basic services in education, health, and transportation (Espinal et al., 2006, 206; Stoyan et al., 2016, 30). Good governance of local government can restore public trust (Beshi & Kaur, 2019, 348). Distrust is linked to poor performance of public institutions, although performance is also not the only criterion that citizens use to evaluate government. A 'grievance asymmetry may cause bad performance to lead to distrust, whereas good performance tends to go unnoticed' (Yang & Holzer, 2006, 115). Performance can also entail the quality of public services. Downe et al. (2013) argue that the most important factor in explaining public trust in the local council, is how it performs. People have a predominantly 'contractual' relationship with their municipality, in which the services they receive and the tax they pay determine perceptions (Downe et al., 2013, 610). Satisfaction with public services is strongly positively associated with trust in local government (Christensen et al., 2020, 1284).

Especially for local government, performance is an important trust predictor. Citizens' perceptions of the quality of governmental social services have a stronger effect on local government than on central government. Probably because local government is the principal body responsible for the provision of social services that directly affect citizens in their everyday lives (Liu & Raine, 2016, 265). Satisfaction with the quality of public services has a substantial impact on both public trust in local government and in central government (Zhao & Hu, 2015, 366). Even for

local e-government, the quality of the user experience of information and communications technologies is an important determinant of public trust (Beldad et al., 2012, 46). Improving the quality of the experience with web-based technologies can enhance trust. Moreover, Fitzgerald & Wolak (2016) find performance is a determinant of public trust in both layers of government, although the evaluation of the quality of local life is more strongly correlated to trust in local government. They argue that trust can be rebuilt by improving the performance of government (Fitzgerald & Wolak, 2016, 142). It confirms the importance of 'establishing a well-functioning administrative system' (Marien & Hooghe, 2011, 282). 'Although government organisations have a monopoly regarding their assigned tasks, they still compete with themselves in terms of their service delivery mode' (Beldad et al., 2012, 48). However, improving service delivery does not automatically mean that perceptions increase as well. There may be a discrepancy between actual performance and perceived performance. Trust in government could be influenced mainly by subjective measures or citizen perceptions (Yang & Holzer, 2006, 115). The tone of the 'media coverage and the visibility and performance of the authority' determine the positive or negative impact on trust in local government (Worthy, 2013, 405). Moreover, the word performance can be somewhat misleading because it evokes the association of key performance indicators (KPIs). However, performance theory generally assumes that government actions influence perceptions, while its opponents –due to a lack of positive effects in studies on institutional openness–, maintain that perceptions are formed independently of what government does. The basic question whether government organizations are able to affect trust, therefore lingers in the background of this study on institutional openness and trust. Although there is strong evidence that perceived performance affects trust, the question remains whether these perceptions can be influenced by institutional openness.

2.4.2 Exogonous determinants of public trust

A review of the public trust literature shows that trust is influenced by a wide variety of factors, which for the sake of completeness, are briefly discussed. While some factors have their foundation in government acts, others point to exogenous factors that are unrelated to any government-

citizen interaction (Bouckaert & Van de Walle, 2003, 341). Exogenous factors include the socio-political atmosphere, such as national culture or public expectations (Im et al., 2014), economic circumstances (Drakos et al., 2019; Fitzgerald & Wolak, 2016, 140), or the so-called 'social mood' (Van de Walle, 2004, 207), societal developments, the economy, or scandals (Siebers et al., 2019, 546), national crises, such as the 9/11 attacks in the United States (Citrin & Stoker, 2018, 51), or the escape of an infamous Belgian paedophile (Van de Walle, 2004, 70). Media coverage affects trust (Worthy, 2013) and there is the general personal disposition of citizens, i.e. one's 'propensity to trust' (Mayer, Davis, & Schoorman, 1995, 715). Such factors, however, mainly lie beyond the sphere of influence of government and are difficult for public institutions to steer (Downe et al., 2013, 611).

In addition, much has been written about the effect of characteristics of the trustee other than openness. For example, which part of government is the object of trust? Trust may depend on sympathy for the institution's mission (Bouckaert & Van de Walle, 2003, 332). Fire fighters are generally rated higher than road repair services, merely because they are fire fighters. A shift in the domain of trust influences the outcome (Citrin & Stoker, 2018, 52). Kettl (2019, 763) finds that trust amongst U.S. citizens varies per institution and is highest for the military and the lowest for Congress. A similar picture emerges among Dutch institutions, where authoritative institutions, such as the judiciary, the police, and the army gain the highest trust, and trust in politicians, public officials and the press is the lowest (Smeets, 2018; CBS, 2023). Public trust towards different institutions and actors varies, for example, between politicians and bureaucrats (Christensen et al., 2020, 1284). Fitzgerald and Wolak (2016) find that people trust local government for different reasons than national government. The Eurobarometer data shows that 'trust in local government is not simply a reflection of citizens' thoughts on national government' (Fitzgerald & Wolak, 2016, 140). They maintain that the level of trust depends on the type of political institution. In China, the greater the level of government authority, the more trust it is likely to enjoy. Economic welfare is mostly attributed to the central government while local government has the most visible services, causing greater awareness

of any shortcomings (Liu & Raine, 2016, 266). Visibility is related to institutional openness, and following this line of reasoning, this means that the more open and visible a government is, the less trust it receives. Contrarily, the United States Gallup poll shows higher public trust in government closer to the people and that this is relatively stable over time (McCarthy, 2016). This implies that building trust begins with governments closest to the people (Kettl, 2019, 763) and that the directness of contact can enhance trust (Bouckaert & Van de Walle, 2003, 332). Gustavsen et al. (2017, 10) find that inhabitants of smaller municipalities tend to be more trusting, while Christensen et al. (2020, 1284) find that citizens smaller municipalities in Norway are more trusting, yet in Japan it is the other way around. The effect of proximity of government could cause mistakes to be more evident, eroding trust, or adversely, citizens may trust politicians closer to them more (Christensen et al., 2020, 1286). This suggests that the part of government that is being assessed is related to the trust it receives and may affect the relationship between openness and trust as well.

Considering the main interest of this study is the effect of government-related determinants, in this study, citizen-related determinants act as control variables. Factors such as citizens' socio-demographic traits or political ideology, are further discussed in the methodology chapter. Although it needs to be recognised that there may be a wide range of trust determinants within and outside of government, this study is limited to the effect of open government on public trust.

2.5 Remaining puzzles

2.5.1 Why is the effect of transparency on trust ambiguous?

The aim of this literature review was to find out what the most important insights are that previous research has yielded regarding the research question and to detect directions that have not yet been explored. As the ample transparency literature reveals, this element of openness has opposing effects on public trust. There are still many contradictions and studies are inconclusive. The lack of consistent evidence in the empirical literature casts doubts over the way transparency achieves objectives such as enhancing trust. From the mixed findings, the question arises what causes these mixed results. Possible explanations for the mixed

transparency effect that are examined are: the administrative context, its conceptualization, and the content of transparency. The impact of transparency is diffuse and complex (Pozen, 2019, 329), and the applicability and strength of the transparency-effect inevitably vary depending on its context (De Fine Licht et al., 2014, 126). As information on local issues is more appealing than complex national or international issues (Gustavsen et al., 2017, 8), a positive effect is more likely to occur in a local government context. The results of studies in local government contexts are nevertheless mixed. Some reveal positive results (De Fine Licht et al., 2014; Kim & Lee, 2012; Park & Blenkinsopp, 2011), while others reveal a negative (Grimmelikhuijsen, Porumbescu, Hong, & Im, 2013) or a differentiated effect on trust (Porumbescu, 2017, 530). Comparing local to national government contexts cannot explain the mixed findings either. No positive effect is found on either trust in local or national government in the Netherlands and South Korea, and public officials or political leaders should expect no wonders from transparency (Grimmelikhuijsen et al., 2013, 584). Other government organisations, such as law enforcement agencies, reveal mixed results as well. Visual judicial transparency reveals a positive effect on trust in the judges (Grimmelikhuijsen & Klijn, 2015, 1006), whereas the effect of transparency on trust in the police depends on the level of initial trust and on the relatively good or bad performance it reveals (Mason et al., 2013, 334). The type of government organisation does not seem decisive in how transparency affects trust, and the empirical context cannot explain the mixed results.

Another explanation Cucciniello et al. (2017, 41) offer for the mixed findings in their review of transparency and trust is the methodological approach of the studies. Survey data generally show a more positive effect than case studies or experiments. Related to methodology, is the operationalization of transparency. Transparency is often gauged by the number of information available (Da Cruz et al., 2016; Hollyer et al., 2014; Grimmelikhuijsen, 2009, 178) or the existence of FOI-legislation and the amount of information requests (Kaufmann & Bellver, 2005; Mabillard & Pasquier, 2016). This approach implies that the more information and documents are published online, the more transparent the government is. However, this way, high transparency can induce an information overload,

creating confusion instead of trust (O'Neill, 2002). Moreover, there may be a discrepancy between FOI-legislation and its implementation in practice, in which citizens may encounter resistance and secrecy (Worthy, 2010, 576). Furthermore, different effects may result from conceptualising transparency as institutional transparency, transparency perceptions, or transparency use. Perceptions of transparency are likely to correlate with public trust. For example, e-participants' assessments of transparency and public trust in local government are positively associated (Kim & Lee, 2012, 825). Still, this does not tell us how transparent the government is. The other way around, the amount of transparency efforts may not be fully appreciated by the public. The usability of the information can cause transparency to have a negative effect (Grimmelikhuijsen, 2012, 185). Studies that examine institutional transparency, show mixed effects (Mason, Hillenbrand, & Money, 2014; Mabillard & Pasquier, 2016; Porumbescu, 2017; Grimmelikhuijsen, 2012; Grimmelikhuijsen, Porumbescu, Hong, & Im, 2013; Grimmelikhuijsen & Klijn, 2015). Although the conceptualization of transparency offers some indications, it cannot fully answer the question of why the literature shows no consistent results.

A third possible explanation for the contradictory results lies in the various types of transparency content. Not every message is expected to have a positive effect and the direction of the effect may depend on whether good or bad performance is revealed by transparency. Publicly admitting one's own mistakes can diminish the perceived competence of a public authority, although being transparent about why mistakes were made generally does enhance trust (De Vries et al., 2017, 20). Moreover, not all information may be relevant. In strategically deploying transparency to promote trust, the type of information is important (Cucciniello et al., 2015, 580). Knowledge of potential users and their information needs help create user-friendly transparency programs (Kim & Lee, 2012, 825). Lastly, when it comes to promoting public trust explaining the decisions carefully afterwards (De Fine Licht et al., 2014, 115). Explaining why decisions were made is found to have a greater positive effect than transparency on how they were made (Vries et al., 2017, 17).

The administrative context, the conceptualization, and the content of transparency cannot fully explain the mixed picture. The common normative assumption that trust is a beneficial effect of institutional transparency is challenged (Mabillard & Pasquier, 2016, 87). Despite the growing sense of the ambiguities in the relation between increases in transparency and different desirable outcomes (Kosack & Fung, 2014, 66) and the realisation that it does not always have the intended effect (Cucciniello et al., 2017, 40), as a basic notion, transparency remains attractive to many because of its positive connotations (Kosack & Fung, 2014, 67). Both in the normative literature and within public administration, there are still high hopes for transparency. Moreover, studies that do not find the sought-after effect hardly suggest that transparency should be banned and most still address its possible benefits. After all, the alternative is secrecy. Transparency is a public value and is not just a means to an end. Worries of 'a short honeymoon between the public administration and transparency as the political costs are felt' (Worthy, 2010, 579), to this day, have not yet come true. On the contrary, transparency has become an integral part of government in the Netherlands and beyond. Therefore, it is extra important to obtain a better understanding of its possibilities and its limitations. The aim of this study is to explore when and which type of transparency, can live up to its potential. Since transparency is here to stay, a better understanding of how transparency affects trust is valuable knowledge when pursuing this objective through transparency programs.

2.5.2 When does participation enhance public trust?

Although there are indications that participation openness has a positive effect on public trust, the empirical findings show that this is not always the case. There is no general effect of participation since its 'distinct dimensions are likely to influence institutional trust in different and context-contingent ways' (Stoyan et al., 2016, 30), and different empirical research objects may exert different effects on the results (Wei et al., 2017, 109). This makes any general statements about the effect of participation impossible. Yet, even within the scope of citizens' individual participation towards local government, there is no consensus on the direction or the impact of participation on trust, and the conditions under

which participation enhances trust are unclear. This study aims to gain a more sophisticated insight into the effect of open participation possibilities as well as actual public encounters on trust.

Moreover, although participation in itself has been examined as a determinant of trust, studies rarely include the facility and accessibility of participation possibilities. Offering a low threshold through high levels of openness may not only appeal to a wider audience, it may also emanate extra appreciation among participants, thereby positively affecting public perceptions of government. Participation possibilities as an expression of institutional openness have received less attention than perceptions of participation possibilities. In this study, institutional participation is narrowed down to the accessibility of local government to citizens to exercise their voice (in Dutch: *inspraak*). Still, there is more than one way to be accessible, and each way may have its own effect. For example, Leighninger (2014) argues a legal framework is needed to promote participation beyond conventional opportunities, which may only reaffirm the citizen's role as protesters (Leighninger, 2014, 305). It is still unknown whether traditional forms of participation differ from e-participation or whether formal ways differ from informal ways of participation. Another possible reason for the mixed findings is the role of previous dispositions. The motivation to participate may influence the effect of participation on trust as well. Citizens do not engage with a blank sheet but are either positively or negatively motivated to try and influence government decisions. There may be an interaction between trust and participation (Wirtz & Birkmeyer, 2015, 392). Lastly, the way in which the participation procedure is conducted can also determine its effect on trust. Citizen satisfaction with participation and the quality of the experience are positively associated with trust (Zhao & Hu, 2015, 366; Beldad et al., 2012, 46), suggesting that trust is enhanced only when citizens are satisfied with the participation procedure. This study aims to gain insight into the relationship between participation and trust and the possible mechanisms underlying that relationship.

2.5.3 Does the combination of institutional openness elements enhance trust?

Open government has many facets. The studies in the literature usually focus on a specific element of openness, while in reality, various openness elements often coexist. The question is whether a combination of open government dimensions can provide a more complete picture of their effect on trust. The literature on the combination of openness elements is still scant, as is the literature on data insight. The latter specifically concerns insight into the data that the government uses in decision making regarding individual citizens. Its effect on public trust, to the best of my knowledge, has not yet been examined empirically. Due to the increasing use of digital decision making through algorithms and the importance of data-input in this type of decision making, more knowledge of the relationship between data insight and trust is desirable. Can trust be created with more insight into and, thereby, more control over the data used by the government?

One of the remaining puzzles is whether the combination of proactive and responsive information provision, giving insight into decision-making data and enabling low-threshold and accessible participation, affect the overall perception citizens have of government differently or more strongly than the separate openness elements. Can the combination of a complete set of open government instruments provide citizens with a sense of openness, control and oversight in such a way that it is able to enhance their trust? What is the role of perceived openness. Does the combination of openness elements cause citizens to experience more openness? And what mechanisms underlie the relationship between open government and trust?

2.6 Conclusion

PUBLIC trust is politically relevant as well as normatively desirable. It is deemed essential for optimal democratic governance. Public trust is a broad concept with many determinants. To gain in-depth insight, this study is limited to openness as a possible explanation, and more specifically, the effect of proactive and responsive transparency, data insight, and participation on public trust. The literature review leaves several puzzles unanswered regarding these facets of openness. First, it is still unclear why the effect of transparency on public trust is ambiguous.

Second, although participation has the potential to influence public perceptions, it is not systematically positively associated with trust. It remains unclear when participation enhances public trust. Participation as an expression of institutional openness merits more research. In addition, the crucial role of data in government decision making raises curiosity about the effect of data insight on public trust in those decisions. Moreover, the mechanisms that underlie the effects of these distinct forms of openness, merit a better understanding. Lastly, the combination of more than one element of openness may exert a different effect on public trust than any separate elements can, yet most studies focus on a specific aspect of open government. To examine their accumulated effect, several elements of openness are combined within this study.

3. Building a theoretical framework

THE literature review underscores the importance of trust and uncovers several of its determinants. It discusses the existing knowledge on the relationship between open government and trust, and several existing knowledge gaps are identified. For example, what is the role of different aspects of openness, and when does participation enhance public perceptions? Finding an answer to these questions helps gain a more sophisticated knowledge of openness as a determinant of trust. This chapter outlines the hypothesised answers to these questions. First, the different elements of public trust are specified. Then, per openness dimension, the expected effects are illustrated to finally lay out the theoretical framework.

3.1 Public trust: perceived competence, benevolence, and integrity

The literature defines the concept of public trust as a 'citizen's psychological state comprising positive expectations of the intentions and behaviour of government'. This section discusses the constructs behind this concept in further detail as part of the theoretical framework that will form the basis for further operationalization.

Reasonable consensus can be seen in the literature about what exactly the concept entails. Public trust is gauged by the trustor's (citizen) perception of the trustworthiness of the trustee (government). Being trustworthy means being dependable in doing what you are trusted to do, worthy of trust, and can be seen as the commitment to fulfil another person's trust in you (Sztompka, 1999, 27). Trust is the perception of attributes of the other party (Misztal, 1996, 16), such as its competence, concern, openness, or reliability. Trustworthiness refers to the characteristics of government, and public trust refers to how those characteristics are perceived by citizens (Grimmelikhuijsen, 2012, 37). Perceiving a party as trustworthy comprises more than one aspect of its dealings. When examining trust, Hardin (2002) argues that capacity needs to be distinguished from good intentions, since these are distinct dimensions of trustworthiness. Others refer to these elements as good intentions, competence, consistency, and honesty (Janssen, Rana, Slade, & Dwivedi, 2017, 649). Houston and Harding (2014, 57) include the trustworthiness of

agency officials in their analysis, encompassing the commitment to the public interest (benevolence) and not using the authority of public office for personal gain (integrity). They differentiate trustworthiness, or 'the more affective basis for trust', from competence. Generally, trustworthiness is considered to consist of three parts: ability, benevolence, and integrity (Mayer et al., 1995, 715) or in slightly different wording, competence, benevolence, and honesty (Grimmelikhuijsen, 2012; Hardin, 2002; Grimmelikhuijsen & Meijer, 2014). Although the literature mentions more possible elements of trustworthiness, for example predictability and loyalty (Gillespie, 2015, 226), the present study recognizes competence, benevolence and integrity as three complementary and requisite facets of trustworthiness in the context of public administration. Public trust is thus viewed as the trichotomy of perceived competence, benevolence and integrity. A principal component analysis of these three theoretical dimensions carried out by Grimmelikhuijsen (2012, 104) confirms these separate dimensions of perceived trustworthiness. Table 3.1 gives an overview of the three dimensions of trust.

Table 3.1 Dimensions of trust

Dimension	Description in the literature
Competence	– The capability to perform what one is trusted to do (Hardin, 2006, 36). – The expertise, skills, and ability to achieve a specific outcome (Mayer et al., 1995, 718). – The skills to execute the work in a conscientious fashion (Kramer, 2015, 29). – The skills and knowledge necessary for the government's effective operations (Grimmelikhuijsen & Meijer, 2014, 141).
Integrity	– A strong sense of justice; actions that are congruent with words (Mayer et al., 1995, 719). – The motivation to perform (Hardin, 2006, 36). – The trustee adheres to a set of principles that the trustor finds acceptable (Mayer et al., 1995, 719). – Honesty means that the government is perceived to keep commitments and tell the truth (Grimmelikhuijsen & Meijer, 2014, 141).

	Note: In the literature, *integrity* is also referred to as *honesty*. The term integrity will be used in the public context of this study.
Benevolence	– The willingness to help. – The 'extent to which a party is believed to want to do good for the trusting party and the perception of a positive orientation of the trustee towards the trustor' (Mayer et al., 1995, 719; Schoorman, Mayer, & Davis, 2007, 345). – The belief that the government cares about the welfare of citizens, and is therefore genuinely motivated to act in their interest and be helpful towards them (Grimmelikhuijsen, 2012, 40; Mayer et al., 1995, 718; Grimmelikhuijsen & Meijer, 2014, 141).

In line with the literature, this study gauges public trust as perceived government trustworthiness and more specifically, as its perceived competence, benevolence, and integrity. Yet, which element of trustworthiness is dominant may depend on the context. As Mayer et al. (1995, 717) put it, "Each contributes a unique perceptual perspective from which to consider the trustee, while the set provides a solid and parsimonious foundation for the empirical study of trust for another party." All three are needed to establish a trusting relationship. It could be that in a more dependent situation, people are comparatively more attentive to trust-related information on the trustee, such as its apparent knowledge and competence (Kramer, 2015, 32).

Although these elements of trustworthiness themselves are not the same as trust, they are the foundation for the development of trust (Mayer et al., 1995, 717). When considered separately, this could reveal a differentiated and even opposite effect on the different aspects, which, when taken together, could otherwise outweigh one another and for that reason show no overall effect. When measuring these three perceptions of the trustworthiness of the trustee, this leaves out a trustor's propensity to trust, which does have a place in the model of Mayer and colleagues (1995). The question of whether and why people differ in their propensity to trust government is beyond the scope of this study.

3.2 Open government: transparency, data insight, and participation

A summary of the elements of openness that where introduced in the literature review, are outlined in table 3.2.

Table 3.2 Open government

Types of openness	Elements of openness	Definitions
Open government	Open government is the extent to which citizens are enabled to monitor and influence government processes through easy access to government information and to decision-making arenas.	
Institutional openness	Proactive transparency	Availability of information about the way government operates, provided proactively.
	Responsive transparency	Accessibility of information about the way government operates, provided responsively.
	Data insight	Enabling access to government-held data that is used in individual decision making.
	Participation	Opening up to the public's ideas and knowledge by enabling engagement in decision making.
Perceived openness	Perceived transparency	Perceived accessibility to information about the way government operates.
	Perceived data insight	Perceived access to government-held data that is used in individual decision making.
	Perceived participation	Perceived ability to engage in decision making.

3.3 Hypotheses

IN the literature, openness is often conceptualised and operationalized as either *institutional openness* or as *perceived openness*. This study includes both to see how they relate to each other and how they relate to public trust. Including a hypothesis on *perceived* openness in addition to the other hypotheses on *institutional* openness may shed light on the mixed results in the literature. This can help answer the question of whether government agencies with high levels of institutional openness are also perceived as open. First, citizens' perceptions of government are likely to correlate. This means that when a citizen views local government as open, transparent, and accessible, it is unlikely that their trust is very low. When local government is perceived to be closed and inaccessible, however, trust is probably low. *Perceived openness* (operationalized as perceived transparency, perceived data insight, and perceived accessibility to participate) is thus expected to positively correlate with *perceived trustworthiness*.

H1: Perceived openness is positively related to public trust.

3.3.1 Institutional transparency

Governments often have high expectations of their level of transparency, yet the empirical literature reveals its effect on public trust is differentiated (Cucciniello, Porumbescu, & Grimmelikhuijsen, 2017), and the nature of the relationship is still under debate (Grimmelikhuijsen, 2012, 69). Although the literature on the effect of institutional transparency on public trust is abound, the results show great ambivalence, for which no explanation is yet available. Although there are no indications that the context is decisive in the direction of the transparency-effect on trust, local issues are suggested to be more appealing than complex national or international issues (Gustavsen et al., 2017, 8). Yet, even within a local government context, the effect tends to differ. Such differences could be caused by the conceptualization of transparency, either as proactive or responsive transparency, or as institutional transparency versus perceptions.

Although the literature often gauges transparency as the amount of information disseminated proactively or provided passively through Freedom of Information (FOI) requests, relatively little attention is given to responsive transparency: the government's responsiveness to individual information needs. Although proactively disclosing information is an important part of transparency, it does not provide a complete picture. In practice, responsive transparency (being open to questions) is equally important in serving public information needs. Its potential to promote public trust merits more research. *Passive transparency*, as mentioned in the literature, differs from *responsive transparency*. The former tends to refer to formal FOI requests, by which the government is legally obliged to disclose documents to the wider public (Worthy, 2010). While *responsive transparency* means that the government responds to requests as well, it does not concern the disclosure of public documents, yet involves being responsive to the information needs of individual citizens when they directly seek contact with the government about their personal affairs. One type of transparency may be better able to affect trust than the other. The aim of this study is to provide more sophisticated knowledge on the effect of these different types of transparency on trust. This study includes both proactive and responsive transparency with their own distinct characteristics, in order to examine possibly differentiated effects.

3.3.1.1 Proactive transparency

Transparency is expected to have a differentiated effect on perceived competence, integrity, and benevolence. Houston and Harding (2014) argue that perceptions of *competence* correlate with whether the government is doing what citizens want, while perceptions of *integrity and benevolence* are influenced by experiences with bureaucrats and reflect how citizens perceive they are treated (Houston & Harding, 2014, 65). This suggests that the different elements of perceived trustworthiness are influenced in different ways; the former through outcome and the latter through process. Studies on the effect of transparency reveal such an effect variation as well (Grimmelikhuijsen, 2012; De Vries, Zijlstra, & Grimmelikhuijsen, 2017). Perceived *competence* is affected less positively than the other two elements of trustworthiness, benevolence, and integrity.

A possible explanation for the negative effect on competence is that transparency could lead to an information overload: 'a flood of unsorted information that provides little but confusion, adding uncertainty rather than trust' (O'Neill, 2002). 'For transparency to be effective, there must be recipients that are capable of processing and using the information' (Heald, 2006, 35). Information overload does not put citizens in an equal information position, but rather, they are forced to try and find the needle in the haystack. When people are given too much information, an overload of information can cause confusion. Long or complex information floods the individual with too much nonessential data and overloads the person with information that actually inhibits optimal decision making (Ripken, 2006, 160).

Even when information is found, the lack of context may decrease any 'outsiders' ability to decipher the information. When information is ineffective and does not reach its intended audience, it 'neither improves incentives for trustworthy performance nor provides the evidence for placing trust intelligently' (O'Neill, 2006, 82). Moreover, there are costs to producing information on the one side and deciphering and processing the disclosed information by the user on the other side (Etzioni, 2016, 394). The disclosure of information itself may lead to a less effective and efficient performance since the work can be time-consuming and demand the reallocation of resources. According to Grimmelikhuijsen (2012, 235), perceived competence may decrease because transparency reveals that government is not the well-oiled machine it was thought to be. Being completely transparent then causes people to regard the government as being honest yet not competent because all mistakes are open to scrutiny (Grimmelikhuijsen, 2012, 234). This negative effect may not be fully compensated by a possible positive effect of the 'act of being open'. Especially in the case of a government that comes to collect, mistakes may not be easily forgiven. For these reasons, it is hypothesized that:

H2a: Proactive transparency is negatively related to perceived competence.

Even though transparency inherently reveals mistakes, which may cause perceptions of government competence to decrease, the act of being transparent is still expected to have a positive effect on perceptions of benevolence and integrity in the eyes of the public. For example, even though publicly admitting mistakes can diminish the perceived competence of the authority, communicating instead of remaining silent has a *net positive* effect on public trust in government organisations (De Vries, Zijlstra, & Grimmelikhuijsen, 2017). Moreover, deliberative democracy theory assumes that openness brings parties closer together. A better understanding of government as a result of transparency can then enhance perceptions of it benevolence. According to procedural fairness theory, when the procedure is considered transparent, this increases understanding and acceptance of the end result (De Fine Licht et al., 2014). When the government is transparent and fair, its perceived benevolence is likely to increase. Therefore, it is hypothesised that:

H2b: Proactive transparency is positively related to perceived benevolence.

Another reason why increased transparency could lead to more trustworthiness is because it is an incentive for the watched government to behave in a trustworthy manner, while at the same time transparency may increase trust, by making evidence of trustworthiness available to the public (O'Neill, 2006, 76). The ability to monitor then creates a feedback-loop for assessing a party's trustworthiness (Mayer, Davis, & Schoorman, 1995, 728). This would mean transparency affects the trustworthiness of government institutions in two ways. First of all, public officials that are being watched, may behave better. This supposed *supervision effect* may motivate public institutions to be more trustworthy, since transparency would bring poor performance to light. Publicity is taken to deter poor performance and to secure a basis for a more trustworthy performance' (O'Neill, 2006, 76). When you are watched, you behave better, and allowing yourself to be watched promotes the image that you have nothing to hide. Being transparent causes people to regard the government as honest (Grimmelikhuijsen, 2012). There may be downsides to transparency as well, where transparency is either circumvented or provides the wrong incentives to focus on claiming positive results (Prat,

2005). However, De Fine Licht et al. (2014, 114) indicate that there is fairly strong theoretical backing for the proposition that transparency generates positive perceptions as well. According to *agency theory,* government can reduce uncertainty amongst citizens by being transparent, giving them feelings of control, and providing insight into what the government is doing. It is hypothesised that:

H2c: Proactive transparency is positively related to perceived integrity.

3.3.1.2 Responsive transparency

Responsive transparency is expected to possess the potential to increase public trust. This type of transparency occurs when citizens have concrete questions and contact the government through a channel of their own choice, and encounter a government that responds to their specific information needs. Responsive transparency creates a moment of interaction in which government gets a concrete face or voice, in the form of a civil servant the citizen comes into contact with, as opposed to government being an abstract entity. Generally, feelings of familiarity and concrete experiences are positively related to citizens' perceptions (Goodsell, 1994, 139; Hardin, 2006, 3). They can create a sense of belonging. Contrary to proactive forms of transparency, in responsive transparency, information overload is unlikely to occur since the government responds to citizens' individual information needs. The information provided is deemed relevant by citizens, which could be a precondition for transparency to positively affect citizens' perceptions (Cucciniello, Bellè, Nasi, & Valotti, 2015, 573). Moreover, responsive transparency gives public organisations a chance to explain the rationale behind decisions, which is found to have a positive effect on perceptions of competence (De Vries et al., 2017, 17). It is hypothesized that:

H3a: Responsive transparency is positively related to perceived competence.

While being responsively transparent, the government is in a position to help the citizen during everyday public encounters and provide them with the information they seek. Foremost, it provides government with the opportunity to display its benevolence towards citizens. When more channels for asking questions are available and accessible to citizens, they

are expected to appreciate having a choice as well as being offered direct accessibility and thereby, the government's willingness to help.

H3b: Responsive transparency is positively related to perceived benevolence.

More responsive transparency, by making more channels for asking questions available, and being accessible, helps display openness towards citizens. The moment the government opens itself up to questions from citizens, this is expected to improve the image of an honest government. Exuding such openness and providing direct access to information about government is doing in a specific situation is expected to increase citizens' sense of being taken seriously. This is expected to contribute to perceptions of integrity in a positive way. It is hypothesized:

H3c: Responsive transparency is positively related to perceived integrity.

In sum, the overall effect of transparency is hypothesised to be positive. Scholars and public officials alike praise open government for its potential to enhance trust in public institutions. Transparency is seen as the most powerful solution against the increasing distrust towards government (Bastida Albaladejo, 2019, 16). Porumbescu (2015) gives an overview of prior research that attempts to conceptually describe the mechanism through which transparency can promote more responsive and trustworthy local government and the possible ways in which transparency can enhance positive perceptions of the public. For example, in the case that citizens lack objective information about what their government does for them (attribution errors) or may have any misperceptions of government performance (assessment errors), through transparency they can be informed. Citizens' evaluation errors of government services can then be contradicted by objective performance indicators (Porumbescu, 2015, 209). This way, transparency is 'a means of (re)connecting with a citizenry that has grown distant' (Porumbescu, 2015, 205). This argument does, however, presume that any negative perceptions of government result from a lack of information, which may not always be the case. In the case of malperformance, the cause of low public perceptions does not lie in a lack of information on the part of the public, and increasing transparency could have a negative effect instead.

3.3.2 Data insight by government

Government organisations hold a wide variety of data on their citizens, ranging from personal data, financial data, and geographical and proporty data, on which many government decisions are based. Data insight is the opening of public sector information and enabling citizens to access government-held data. It is the extent to which decision-making data is made available to the public, enabling citizens to understand the underlying basis for decisions. Government organisations tend to differ in the amount of decision-making data that they provide to citizens. For example, some municipalities give full disclosure on the variables in their valuation models and give upfront insight into all the data used in a specific decision. Other municipalities are more hesitant and provide only the minimum legally required data after the decision has been made, often only on request. Even though there is ample use of data in government decision-making, the literature on data insight is still scant. The hypotheses are mainly derived from the transparency literature, even though the type of data therein mainly concerns the outcome, while data insight concerns the underlying data in decision making.

More data insight increases the chance of revealing any mistakes. Perceptions of *competence* are expected to be affected most by the data itself, instead of the 'act of giving insight'. With regards to these data, the stakes for citizens are high, since these data affect their lives directly and often financially. Citizens often consider themselves owners of their data, and any errors may damage their trust. Low data quality may misinform or mislead the public and damage trust (Lee & Kwak, 2012, 496). The negative effect of errors in the data may have a stronger negative 69iffert than correct data, whichi is able to positively contribute to trust. Such grievance asymmetry (Yang & Holzer, 2006, 115) may cause mistakes to lead to low perceived competence, whereas correct data is taken for granted. Therefore, any negative effect of errors or disappointment is expected to become most apparent in the case of data insight. These data could be the main verifiable thing citizens see when they come into contact with the government. They may judge the public organisation as a whole based on the accuracy of their own data, since other factors, such as the underlying processes or even the handling of civil servants, remain out of their sight.

This way, that data could serve as an important cue for the government's competence.

Moreover, only when the data is deemed relevant, usable, and easily accessible can it positively affect perceptions of government. Similarly to proactive transparency, data insight could cause an information overload. When people are given too much information in a limited amount of time, this can result in confusion and cognitive strain (Ripken, 2006, 160). An abundance of data may be difficult for citizens to decipher. Then it cannot provide any evidence for placing trust (O'Neill, 2006, 87). In the long run, opening up data to public scrutiny could increase the quality of the data, which in turn may have a positive effect on public trust. The effect of data insight in the long run is beyond the scope of this study. The immediate effect on perceived competence is not expected to be positive. Therefore it is hypothesized that:

H4a: Data insight is negatively related to perceived competence.

Similar to proactive transparency, data insight is expected to promote perceived *benevolence* and *integrity*. In itself, the 'act of giving insight' is expected to have a positive effect on these two aspects of public trust. At the time of conducting the present study, municipalities are not yet legally obliged to provide easy upfront accessibility of these data. By voluntarily doing so, they open up their data to public scrutiny, exuding integrity as well as the willingness to improve the data and enhance the quality of decision making for citizens, showing benevolence. O'Hara (2012) mentions several theories that describe how data can positively affect public trust: social capital theory, rational choice theory, and deliberative democracy theory. Since this study focuses on the relationship between citizens and government, excluding civil associations, social capital theory is not examined further. According to deliberative democracy theory, engaged deliberation, discussion, and debate cause parties to understand each other better.

Data insight is considered an important step towards citizen engagement. Data insight may be able to improve citizens' confidence in their day-to-day dealings with government, by increasing their understanding and sense of connection. Citizens are expected to appreciate the insight,

influence, and control over their own data. The right to access and rectification could improve their sense of ownership. Providing meaningful insight into decision-making data, as well as accessibility of all relevant documents containing that data, is expected to increase both perceived benevolence and perceptions of integrity. Thus, it is hypothesized that:

H4b: Data insight is positively related to perceived benevolence.

Hardin (2002) does not believe any citizen could ever obtain enough information about the government to say that they trust it. Even when having knowledge of the inner workings of government, it could only go as far as having confidence in the integrity and competence of government (Hardin, 2002, 151). Yet, nowadays, information technologies allow for unprecedented levels of open data that could have the potential to enhance perceptions. Moreover, according to rational choice theory, data insight increases citizen understanding of what the government is doing and how it is doing it (O'Hara, 2012, 4). When the data is made easily accessible, it brings citizens into a more equal information-position and enables them to check the quality of the decision, which is expected to contribute to public perceptions of government integrity. Through authentic, non-anecdotal, and detailed data, citizens can gain more confidence about their day-to-day dealings with government (O'Hara, 2012, 4). Sharing data honestly and openly, complete with its uncertainties, helps to improve trust (Ferry, Hardy, and Midgley, 2021, 677). Therefore, it is hypothesised that:

H4c: Data insight is positively related to perceived integrity.

3.3.3 Participation possibilities

The approach to this element of openness is slightly different from the previous openness elements. First of all, it is assumed that accessible participation has a positive effect on competence, integrity, and benevolence, and one general hypothesis is formulated for the positive effect on trust (H5a). This approach allows for examining the effect of open participation from various angles to gain more insight into its effect on different groups of citizens. A comparison is made between citizens that

did participate and the non-participants, but also whether certain forms of participation show a positive effect, such as informal participation. This study excludes forms of participation in which citizens try to influence the collective, such as voting, consultation on legislation, or attending council meetings to influence policies. The focus is on the realm of individual decision making, in which citizens participate out of a direct self-interest, to examine when participation enhances trust.

Open participation means enabling individuals to give input and welcoming the public's ideas and knowledge. Although not all empirical studies find a systematically positive effect of participation on trust (Mizrahi et al., 2010; Siebers et al., 2019; Liu & Raine, 2016), rarely a negative relationship is found. Several empirical studies do find a positive association between participation and trust (Lee & Schachter, 2019; Gustavsen et al., 2017; Stoyan et al., 2016; Zhao & Hu, 2015). Wei et al. (2017) find a positive effect on competence and benevolence only. New information technologies have broadened the participation possibilities to meet the needs of a wider audience. In open municipalities that facilitate accessible participation, citizens are expected to feel included. This is expected to enhance perceptions of benevolence, integrity, and competence.

Moreover, on the basis of procedural justice theory, it can be expected that when citizens have the opportunity to voice their opinion, participation enhances their judgement of the fairness of the procedure (Van den Bos, Vermunt, & Wilke, 1996, 412), and thereby their satisfaction and trust. Fitzgerald & Wolak (2016, 137) find that feeling excluded affects trust in both local and national government. This suggests that trust can be enhanced by making citizens feel part of the decision-making process and gain control over it. Procedural fairness increases 'tax morale', supportiveness, acceptance of advice by tax officers, and tax compliance (Goslinga et al., 2019, 23). Accessible and open participation possibilities offered by the government, facilitating citizen input, are expected to increase satisfaction and trust. Therefore, it is presumed that:

H5a: Open participation is positively related to public trust.

Even when accessible participation is expected to increase trust, most citizens choose not to engage with the government. Does this group of citizens, also referred to as 'the silent middle', or as non-vocal citizens, show different trust levels than citizens that do participate? Hardin's (2002, 170) argument that 'silence cannot unambiguously prove the case for or against government' appears appropriate here. Silent citizens might hold a range of different attitudes, from being aware but content to not interested, or even to more negative forms of self-exclusion, such as aversion and disaffection (Gray, 2015, 475). This study offers the opportunity to compare the attitudes of participants with those of non-participants. Does actually actively providing input to government decisions ensure that their trust increases? On the basis of deliberative democracy theory, which depicts that direct interactions help build public trust, it is hypothesised that:

H5b: Citizens that participate have higher trust levels than non-participants.

In the Netherlands, informal ways of participation have greatly advanced in the last decade. In this form of participation, citizens are facilitated to contribute and give input through conversational contact. It is considered fast and customer-friendly. Many local government organisations place great effort into avoiding the perception of an impermeable ivory tower. Providing citizens with easy access to fast decision making and thus being open to citizen input outside of formal procedures and apart from any legal obligations, is likely to positively influence perceived benevolence, as well as its integrity, whether citizens use this option or not. Such a consumer-oriented approach exudes openness to citizen input. When citizens do use this option, having a say in the decision could enhance their sense of ownership as well as their trust in the outcome. In domains outside of the public administration, such as healthcare, *shared decision making* gains more scientific interest (for example, Barry & Edgman-Levitan, 2012). Patients may be happier with the outcome of an intervention when they are given the options, including the possible consequences for each option beforehand. Getting one's most important needs on the table impacts someone's willingness to accept the treatment. Ownership in public encounters may not be very different.

However, in public decision making not all citizens can be met in their demands. So what happens to public trust when engaged citizens are not able to influence the outcome? This specific form of open participation, in which government opens itself up for public input beforehand, is expected to still have a positive effect on public trust, even though not all demands are met. Deliberative democracy theory depicts that contact causes better mutual understanding and has the potential to bring parties closer together. 'Having the conversation' helps build trust, even when not all demands are met. Consequently, even though not all citizens choose to participate or achieve their desired outcome, this particular form of participation has the potential to enhance perceptions of the competence of government. This leads to the hypothesis that:

H5c: Informal participation is positively related to public trust.

Direct personal contact decreases the image of 'the harsh faceless agent of the state' (Hupe, 2022, 289). Government is no longer an abstract institution but is now represented by a civil servant. Personal interactions offer the possibility to make claims, influence decisions, and understand each other better (Bartels, 2013, 476). In these encounters, nuances of oral communication are not always possible in writing (Samanta & Hand, 2022, 142), possibly making conversational encounters more suitable for enhancing trust. The familiarity created by concrete encounters is expected to positively influence citizens' perceptions (Goodsell, 1994, 139; Hardin, 2006, 3). The possibility of informal participation is first examined quantitatively. Subsequently, a qualitative approach examines actual public encounters.

3.3.4 Open government

In addition to open government's own substantial values, such as the right to information access or the democratic right of participation, instrumental values can be obtained by implementing open government practices (Meijer et al., 2012, 20), such as better government decisions and a more trusting citizenry. When citizens have a better understanding of complex and difficult decisions, they may be more understanding and willing to accept undesirable policy outcomes (Meijer et al., 2012, 21). The

elements of government openness often overlap, but they can also diverge when a government organisation invests more in one aspect of openness and less in another. A positive effect is already expected from most individual elements of institutional openness. The combination of these different elements could provide additional added value by ensuring that different citizen needs are all met. Their combination may better be able to exude openness to the wider public. Especially when it comes to the combination of different elements of institutional openness, open government is expected to have a positive effect on citizens' perceptions.

H6: Open government is positively related to public trust.

3.3.5 The role of performance

In performance theory, the origins and formation of trust in public institutions involve the performance of those institutions (Mishler & Rose, 2001, 34; Stoyan et al., 2016, 19). Its premiss is that governments can maintain or restore public trust by improving performance, for example, by increasing citizen satisfaction with public services (Van de Walle, 2018, 229). Public trust results from public services that are provided with justice, honesty, equality, and efficiency (Wei, Gong, Jiao, & Duan, 2017, 100). Just doing your job well would then be enough to build trust. As municipalities are seen as 'service-producers' (Gustavsen et al., 2017, 5), satisfaction with their quality becomes an important trust driver. Several studies indicate a positive association between perceived performance and trust. For example, Houston & Harding (2014, 55) conclude that alongside the important role of benevolence and integrity, public trust based on competence requires evidence of previous performance and information on service quality. It is judgement of the government's ability to accomplish its goals and act consistently. The most important factor in explaining public trust in local government may be 'how it runs things'. Although cases of ethical misconduct have a detrimental effect on trust, the question is whether trustworthy behaviour is also able to 'reach the consciousness of the public', or whether 'good conduct may not be an especially influential positive factor' (Downe et al., 2013, 599). Moreover, not being able to meet the rising and contradictory demands of citizens could decrease trust (Bouckaert & Van de Walle, 2003, 335).

As in other studies, performance is conceptualized as *perceived* performance. The reason to include perceived performance is that no other unambiguous or specific institutional performance indicator is available. Yang & Holzer (2006, 115) suggest there could be a discrepancy between perceived performance and actual performance, and trust in government could be formed by subjective measures of citizen perceptions. Adversaries of performance theory argue that other factors come into play as perceived performance differs from actual performance (Bouckaert & Van de Walle, 2003, 336). The question remains whether improving performance levels is a fruitful strategy for enhancing public trust. After examining the role of perceived performance, more insight is sought into the indicators that influence those perceptions. Moreover, it seems counterintuitive to assume the public is not able to recognise performance at all, at least at the micro-level. Therefore, it is hypothesized that:

H7: Perceived performance is positively related to public trust.

3.4 Research model

OPEN government is conceptualised as proactive transparency, responsive transparency, data insight, and participation possibilities by the government. In participation, the openness of the process, participants versus non-participating citizens, and the role of informal public encounters are examined. Although differentiated effects may occur, the overall expected effect of each type of transparency is positive. The accumulated effect of the combination of all openness elements is expected to be positive as well. Table 3.3 gives an overview of the hypotheses.

Table 3.3 Hypotheses overview

H1	Perceived openness is positively related to public trust.
H2a	Proactive transparency is *negatively* related to perceived competence.
H2b	Proactive transparency is positively related to perceived benevolence.
H2c	Proactive transparency is positively related to perceived integrity.
H3a	Responsive transparency is positively related to perceived competence.
H3b	Responsive transparency is positively related to perceived benevolence.
H3c	Responsive transparency is positively related to perceived integrity.
H4a	Data insight is *negatively* related to perceived competence.
H4b	Data insight is positively related to perceived benevolence.
H4c	Data insight is positively related to perceived integrity.
H5a	Open participation is positively related to public trust.
H5b	Citizens that participate have higher trust levels than non-participants.
H5c	Informal participation is positively related to public trust.
H6	Open government is positively related to public trust.
H7	Perceived performance is positively related to public trust.

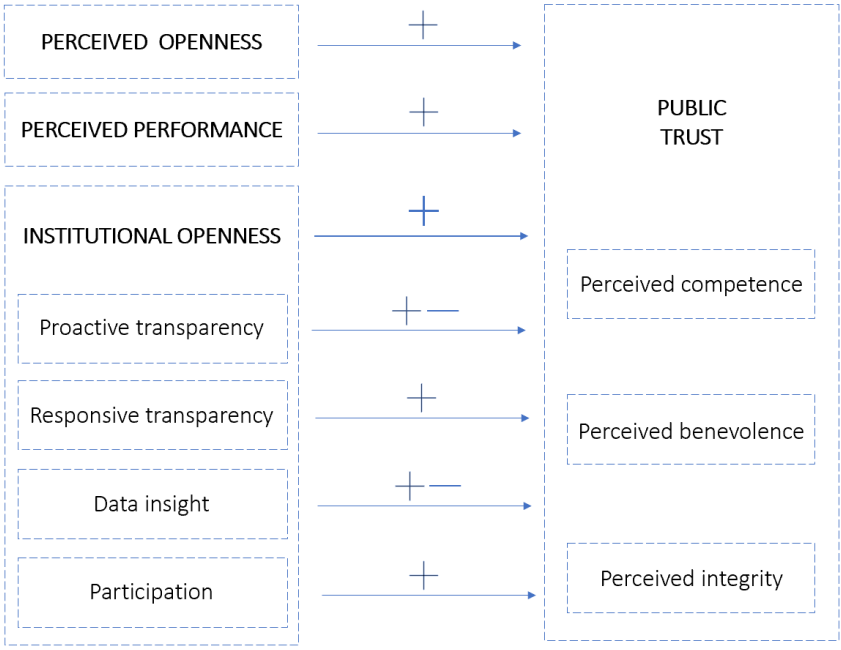
Although not all elements of openness are hypothesised to be positively related to all dimensions of perceived trustworthiness, the hopes for open government are high, and the overall effect of openness on trust is expected to be positive. The literature, even if not entirely unambiguous, offers various indications for a positive effect. In figure 3.1, the formulated expectations per dimension of openness are combined in the research model, to be tested in this study, and to help answer the research question:

How does open government affect the level of public trust?

All the hypotheses formulated are tested quantitatively. The results of the quantitative analysis give rise to new questions, for example, about the underlying mechanisms that can help explain the quantitative results. Those new questions require a different methodological approach.

Qualitative approaches are needed to gain a better understanding of the experiences, attitudes, and perspectives of citizens. Those new questions are discussed in the corresponding chapters.

Figure 3.1 Research model: open government and public trust



4. Methodology

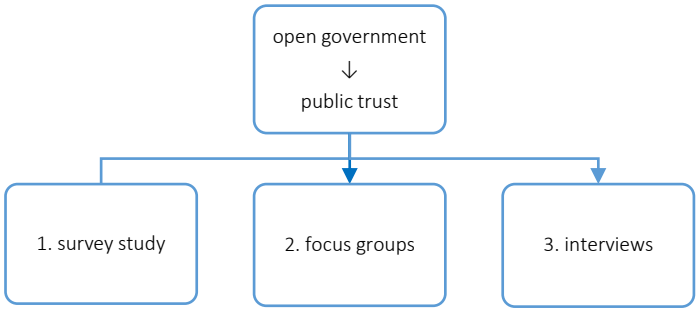
4.1 Introduction: mixed method design

THIS study examines the relationship between open government and trust, as well as its underlying mechanisms. Therefore, it deploys an explanatory mixed-method design in which the qualitative analyses complement the quantitative findings, aiming to capture the full complexity of social dynamics (Menzel, Buchecker, & Schulz, 2013, 359; Creswell & Creswell, 2018). A mixed-methods approach is needed to gain a multi-levelled understanding of public trust and its antecedents. It increases the validity of the results by complementing the quantitative findings (Mele & Belardinelli, 2019, 336). Limiting the research to the quantitative paradigm, one would be unable to explain the observed relations. It is my conviction that a strictly positivist view –about the nature of knowledge or the technical methods to generate that knowledge–, is insufficient in a study on public trust that has perceptions at its core.

In other words, both numbers and words are needed to capture the complex relationship between citizens and the state. The quantitative survey study can uncover larger phenomena in society, such as open government's relation to public trust (i.e. tell us a little about a lot), whereas qualitative approaches are able to delve deeper into the experiences and perceptions of individuals (i.e. tell us a lot about a little). The effect of various open government arrangements needs to be studied from various angles (Meijer et al., 2012, 19). The combination of these approaches adds value by bringing new perspectives (Hendren, Luo, & Pandey, 2018, 912) and a more complete picture of open government and public trust. The methods are integrated and interwoven through connecting points in the qualitative analyses, which reference and compare the results obtained from the quantitative results (Mele & Belardinelli, 2019, 337). The combination of methods is able to elicit additional findings and capture various perspectives at different levels of analysis (Mele & Belardinelli, 2019, 337). The qualitative studies increase the scope of the study and provide a more comprehensive understanding (Hendren, Luo, & Pandey, 2018, 912).

First, the survey study quantitatively measures the effect of openness on public trust, using two separate surveys. The first survey measures the four dimensions of openness in 350 Dutch municipalities. The second survey measures the trust of 2928 citizens living in those municipalities. These datasets are combined to examine whether there is a relationship between the level of open government per municipality and the trust its citizens have in their municipality. Subsequently, to gain a better understanding of the relationship between openness and trust, two qualitative studies address new questions that arise from the quantitative analyses. The focus group study explores the mechanisms behind the transparency-trust relationship as well as citizens' perceptions of openness and trustworthiness. The interview study zooms in on participants' perceptions to shed light on the mechanisms behind satisfaction and trust formation during public encounters. The stories of participants help deepen our qualitative understanding of what public encounters mean in specific contexts (Bartels, 2013, 478). Figure 4.1 displays the sequential mixed-methods approach to examining open government and trust.

Figure 4.1 Explanatory sequential design



After introducing the research context (4.2), the survey design (4.3), the trust measure (4.4), and the open government measure (4.5) are presented. The complete surveys are included in appendices 4.2 and 4.3. Subsequently, the chapter continues with the design of the two qualitative studies. Section 4.6 describes the focus group study, and section 4.7 the interview study.

4.2 Research context

THIS study examines the relationship between openness and public trust in a local government context, to find an answer to the question: *How does open government affect the level of public trust?*

4.2.1 Local government

The research context chosen for this study is the real estate assessment (in Dutch: WOZ) by Dutch municipalities for, amongst others, tax purposes. This research context is chosen for several reasons. Municipalities are the level of government closest to citizens, most visible, and relatively easy to access. Any effect of what the government does is most likely to occur at the local level. Local governments provide the most customer services on which public information needs to be available, and that is of interest to citizens (Armstrong, 2011, 11; Gustavsen et al., 2017, 8). The reason for choosing this specific domain out of the variety of municipal activities is that every household annually receives a municipal assessment and tax notice. When citizens are asked about their perceptions thereof, this is a concrete event instead of an abstract evaluation of an institution they have never personally encountered. Respondents are expected to have a certain level of affinity with the subject because of the visibility of municipal taxes as opposed to more 'hidden' taxes such as some national taxes based on the same assessed value. Moreover, in this municipal task, many facets of openness are present and applied in a variety of combinations. Moreover, this municipal task, is under the continuous supervision of an oversight authority, the Netherlands Council for Real Estate Assessment (NCREA). The NCREA allows for collecting the data for this research on municipal open government levels through its semi-annual surveys, to which the open government items are added. As a national oversight authority, the NCREA is an important actor within the empirical research field, yet at the same time, it is positioned at an appropriate distance from the research objects. A focus on one specific municipal task helps to exclude other factors that may come into play when evaluating local government as much as possible.

4.2.2 Introducing the empirical domain

In the Netherlands, the assessment of real estate is prescribed by law in the Act for Real Estate Assessment (in Dutch: Wet WOZ) and executed by municipalities. 'Assessment' of real estate is the valuation or appraisal (in Dutch: waardebepaling) as well as the formal notification of the values towards citizens as part of the local tax bill (in Dutch: waardevaststelling). The assessment of residential as well as non-residential properties is done on an annual basis, which in 2023 came down to around 9.3 million assessed values (https://www.waarderingskamer.nl). To accomplish this task of yearly revaluation, municipalities utilise automated valuation models that help the assessor estimate the market value (estimated sales price) of the real estate at a given date. This process is called mass appraisal. "Mass appraisal is the process of valuing a group of properties as of a given date and using common data, standardized methods, and statistical testing" (IAAO, 2017, 5). In order to do this, municipalities need to register property data, such as property ownership, cadastral maps, property use, and various physical characteristics. In addition to this, the appraiser collects, registers, and analyses market data, such as sales prices, and for non-residential properties, this market data includes rents, costs, and operating expenses as well (IAAO, 2017, 6). Since the focus of this study is citizen perceptions, the focus is on *residential* properties and the different methods for appraising non-residential properties are not discussed further. The way to assess residential properties is to compare all the properties to be valued with sold properties, in the same municipality, on the basis of their physical characteristics and their location. The sales prices of similar houses in the neighbourhood stipulate the market value of the other houses in that area. A comparison is made based on the property characteristics and other factors that influence the market price, such as location.

4.2.3 The population: homeowners

The aim of this study is to examine the effect of open government on public trust. Local government is considered closest to citizens, the assessment is concrete and visible to citizens, and taxation is of great importance to the functioning of the polity. While one's home stands for safety and privacy, at the same time, the value of one's house is the basis for taxation.

A proper performance of this public task necessitates an extensive exchange of information about these properties. This combination of privacy, government interference and the exchange of data, creates an interesting dynamic to further investigate the relationship between government and citizens. This research context does, however, necessitate narrowing down the population. Within this specific empirical domain, the choice is made to solely consider Dutch home owners as the population. When it comes to renters, they have less financial incentive than home owners to examine the real estate assessment of their home or to reach out to the municipality. Even though it is possible that renters have a financial interest in the municipal assessment, its associated taxes are most relevant to home owners that pay real estate tax and income tax in the form of notional rental value (in Dutch: eigenwoningforfait). This makes home owners the main focus of this study.

4.3 Designing the survey study

4.3.1 Why (two) surveys?

After establishing the research context, this empirical domain is to be unraveled from more than one angle. The study starts out with a quantitative survey design for the purpose of statistical analysis. An obvious advantage of surveys is that they allow for the collection of a large amount of data in a short period of time. Surveys have other clear advantages as well, such as flexibility in data collection and the possibility of systematic sampling of large populations since they are relatively inexpensive (Goodsell, 1994, 17). Surveys are the dominant method for assessing trust in the organisational sciences as they are able to capture individuals' perceptions, and this method enables the replication of results by using pre-existing trust instruments that can be used across studies (Gillespie, 2015, 227). The validity of the instrument can be assessed through accepted validation methods 'providing the researcher with confidence that the measures tap the intended constructs' (Gillespie, 2015, 227). Citizens are furthermore considered the best data source since they are the only expert on their own feelings and experiences (Goodsell, 1994, 18). Moreover, while examining different methods for measuring trust, the OECD (2017) finds that self-reported measures of trust in others 'capture a belief about trustworthiness', whereas experimental measures

capture ‘a willingness to cooperate and one’s own trustworthiness’. These measures show convergent validity, and self-reported measures are deemed a valid measure of trust in institutions (OECD, 2017a, 107).

Addressing the issue of common method bias, through a separate survey, the level of openness of Dutch municipalities is assessed. Municipalities are questioned in detail about the existence of the four openness dimensions (proactive transparency, responsive transparency, data insight, and participation) in the domain of municipal real estate assessment. The dimensions of open government are derived from studies on open government. To fit the empirical field, survey items are created in consultation with field experts and focus on what citizens can actually encounter in terms of institutional openness measures. The high response rate was due to the cooperation of the national supervisory authority, which included the survey in its annual spring survey among municipalities. The differences between municipalities offer analytical leverage for comparison. Other characteristics of municipalities, such as population size and geographical location, are analysed as well. Still, survey research is not completely without problems either. A downside of surveys is that they offer little opportunity to express feelings and cannot fully explain why the results are the way they are. Moreover, invalidity of the trust measurement could occur when the wording of the items is not clear enough. Another problem that may arise is non random sample selection caused by a digital-divide bias or a self-selection bias. The following section describes the means of data collection and the attempts to mitigate these biases.

4.3.2 Survey administration

The trust survey is disseminated through municipal websites as well as through flyers. The selection of the sample needs to be random for it to be representative of the larger population, and especially in a study on open government, one needs to be careful to prevent a potential digital-divide bias (Seavers, 2018, 150). In the literature, several sampling methods are used, such as telephone surveys through CATI: computer-assisted telephone interviewing (Zhao & Hu, 2015), respondents recruited from a municipality’s citizen opinion panel (Grimmelikhuijsen, 2012), respondents contacted by e-mail to answer sets of questions as part of a regular

omnibus (Gustavsen et al., 2017), or through field research or CAPI: computer assisted personal interviewing (Downe et al., 2013). Since open government aims to include as many participants as possible by lowering any threshold, this should be reflected in the analogous survey dissemination as well. The original dissemination strategy of the trust survey was to overcome weaknesses of digital sampling, such as a self-selection bias or a digital divide bias, by asking people in the street to complete the survey. However, COVID-19 prevented this from being an eligible option in the spring of 2021. Therefore, besides making the link to the survey available through municipal websites, flyers were handed out in several larger and smaller municipalities around the country (Almelo, Coevorden, The Hague, Leiden, Leiderdorp, Rotterdam, and Voorschoten) to try and persuade people to participate. Although this does not fully overcome the risk of a self-selection bias, it does expand the sample beyond the group that visits municipal websites. A sample of the flyer is included in appendix 4.1.

4.3.2.1 The survey tool

The tool used for the trust survey is Qualtrics. The tool is tested for data security and approved by Leiden University. In Qualtrics, it is possible to randomise answers to minimise any order effects. The advantage of an anonymous survey is that respondents feel free to give honest answers. Only when respondents voluntarily choose to, they could fill out their e-mail address for the sole purpose of being available for further questions on the topic of this specific research. Yet, a downside is that there is no limit to how many times a respondent can use an anonymous survey link. To mitigate the risk of multiple entries by the same respondent, the Qualtrics 'Prevent Ballot Box Stuffing' option was used (a cookie that prevents that the survey is taken twice from the same device). This raises the threshold for completing the survey twice. Although no technical measure was taken to fully prevent respondents from taking the survey again on another device, this risk is deemed small.

4.3.2.2 Pilot study

A pilot study is executed with the goal of assessing respondents' feedback about completing the survey and its clarity. The pilot is not meant to create preliminary results. The average time for completing the survey is

measured to correctly inform respondents in advance. Lastly, the pilot serves to test the technical aspects of the survey tool as well. A convenience sample is used, a small group of 20 respondents from various educational backgrounds and ages, with varying levels of experience in the empirical field. The pilot is conducted in two rounds. In the first phase, textual alterations to the questions are made to fit the language level of the target audience. For municipalities, the use of clear and simple language was an important prerequisite for disseminating the survey. Secondly, the questions and answers are tested on their understandability, for example, why do respondents choose a certain answer and how did they perceive it? This resulted in a few clarifications as well as some practicalities, such as a more thorough introduction of certain questions as well as a clearer notification of completion.

4.3.2.3 Representativeness

In order to examine the relationship between government and citizens, the focus of this study is on a local government context and, more specifically, within the domain of municipal real estate assessment and taxes. In this research context, the choice was made to take the Dutch home owners as the population. To check the representativeness of the sample used, some data on the population could be gathered, such as the income of home owners (Netherlands Statistics, abbr. in Dutch: CBS). For education and age, no national data was available for home owners specifically, so these variables are compared to national data on *all* citizens (all adults, regardless of their living situation as home owners or renters).

Considering the CBS data does not differentiate between home owners and renters regarding age, and education, this slightly complicates comparing the sample to the general population. For both education and age the frequency distribution of the sample differs from that of the entire Dutch population. The sample is relatively highly educated and relatively older. Considering citizens in their twenties are more likely to rent than to buy a house, it does not come as a surprise that within the sample of home owners, the older age groups are overrepresented, compared to the general population. However, the fact that the sample is relatively highly educated cannot be fully explained by the comparison of home owners to the general population, since renters can be highly educated as well. The

overrepresentation of highly educated respondents may be caused by the fact that certain types of citizens – i.e. with a higher educational background – are just more likely to participate in surveys. This overrepresentation, therefore, seems somewhat inevitable. CBS does provide data on the income of home owners. Generally, home owners have a higher income than renters. Although all income groups are represented in the sample, the group with a yearly income of more than € 100,000 is overrepresented. Table 4.1 presents the composition of age, education, and income levels of the sample and the wider population.

Table 4.1 Comparison sample and population: age, education and income

	Survey sample	The Netherlands in 2020
Age	(N=2920)	(N=14 mln)*
18-45 years	16.3%	43%
45-65 years	43%	34%
65+ years	40.7%	23%
Education	(N=2920)	(N=13.3 mln)**
Low	4.5%	28%
Medium	25.8%	21%
High	69.6%	31%
Income (home owners)	(N=2494)	(N=4.5 mln)***
Less than 20.000 euro	2.2%	3%
21.000 to 30.000 euro	7.8%	10%
31.000 to 40.000 euro	15.6%	18%
41.000 to 50.000 euro	18.8%	16%
51.000 to 100.000 euro	40.8%	46%
More than 100.000 euro	14.8%	8%

* Number of Dutch adult citizens, 2020.

** Number of Dutch citizens between 15-75 years old, 2020.

*** Number of Dutch *households* that are home owners, 2020.

A self-selected sample is not ideal, yet it can be considered the most feasible approach in this specific research context (Wijnhoven et al., 2015, 34). To a certain extent, sample selection bias always occurs through the public online dissemination of a survey, even though in this study different modes of dissemination were used to try to limit this effect. The home owners who completed the survey may be more engaged or knowledgeable than the average home owner. The sample in this respect

is not ideal and may not allow for statistical inferences about the entire Dutch population. Still, in the context of this study, it still produces important findings. The aim of this study is not to merely capture public perceptions but to examine whether, within a subsample of homeowners, openness affects public trust and whether there are other underlying mechanisms that affect this relationship. The lack of an insignificant result of the chi square tests for the representativity of these three variables is not deemed of paramount importance for examining this relationship. Nevertheless, it cannot be ruled out that a different composition of the sample could shift the results. To help overcome any limitations of these quantitative survey data, they will be supported by two qualitative studies that focuses on citizens perceptions to gain a more sophisticated understanding of trust-building processes.

4.4 Measuring public trust

IN this study, public trust is defined as a 'citizen's psychological state comprising positive expectations of the intentions and behaviour of government'. The operationalization of public trust is derived from the literature. This section elaborates on the choice of the trust items and the control variables. The validity and reliability of the measure are addressed in the result section 5.1.1.

4.4.1 From definitions to survey items

The aim of the survey is to gain genuine evaluations with questions that are easy to interpret and neutral through specific item wording that is in line with previous research to further build the body of knowledge. This study aims to capture the impressions of citizens' experiences and perceptions of local government activities, instead of an abstract image of bureaucracy. Specific questions on perceived competence, benevolence, and integrity, make it possible to tap into the actual impressions of local government (Goodsell, 1994, 32). To be valid, the measure seeks to make the object of trust specific, identifiable, and consistent across items (Gillespie, 2015, 229; Mayer & Davis, 1999, 124) and gauge trust in a specific other party (Fulmer & Gelfand, 2012, 1174) within a specified context (Lewicki & Brinsfield, 2015, 58): the appraisal of real estate.

When gauging citizens' perceptions of trustworthiness, its three dimensions need to be reflected in the survey, consistent with their definitions (Mayer et al., 1995, 729). Mayer and Davis develop items to assess the trustworthiness of another party along its three dimensions. Ability (in this study: competence): 'I feel very confident about X skills', benevolence: 'X would not knowingly do anything to hurt me', and integrity: 'X tries hard to be fair in dealings with others' (Mayer & Davis, 1999, 136). Grimmelikhuijsen (2012) uses a measure with multiple items in his research on the effect of transparency on trust in municipalities.

Subsequently, Grimmelikhuijsen and Knies (2017) validate a 'Citizen Trust in Government Organizations' (CTGO) scale. This scale is based on previous research on consumer trust in e-service companies (McKnight, Choudhury, & Kacmar, 2002). Their consumer trust scale was adapted to the context of public administration by changing personal interests into public interests (Grimmelikhuijsen & Knies, 2017, 587). Their CTGO-scale is validated in the context of trust in Dutch municipalities and proved to be a reliable trust measure. Considering the similarities in the object of trust of local government in the Netherlands, this study utilises their template instead of developing a new instrument. This helps to evolve 'a more integrated body of trust literature' (Gillespie, 2015, 232). The scale is deployed to measure trust in Dutch municipalities in a different municipal domain, yet the object of trust is the same: the respondent's municipality. The survey items aim to stay close to the existing items, yet some items are slightly adjusted to fit the empirical field as well as the language level of the general population. Table 4.2 shows the items as well as their Dutch translation. In the survey, the items are randomized to account for any question order effects (Uslaner, 2015, 99).

Table 4.2 Trust items

Grimmellikhuijsen & Knies (2017)	Dutch translation Grimmellikhuijsen (2012)	Present study (English)	Present study (Dutch translation)
Prefix: When it concerns Y,		When it concerns municipal real estate assessment..	Bij de WOZ..

Grimmellikhuijsen & Knies (2017)	Dutch translation Grimmellikhuijsen (2012)	Present study (English)	Present study (Dutch translation)
Perceived competence			
[The municipality of X] is capable – COMP1	De [gemeente X] is bekwaam – C1*		
[The municipality of X] is effective – COMP2	De [gemeente X] is effectief – C2*		
[The municipality of X] is skilful – COMP3	Over het algemeen is de [gemeente X] is vakkundig – C3	..the municipality is skilful	..is de gemeente is vakkundig
[The municipality of X] is expert – COMP4	De [gemeente X] is deskundig – C4	..the municipality is expert	..vind ik de gemeente deskundig
[The municipality of X] carries out its *duty* very well – COMP5	De [gemeente X] voert haar taak zeer goed uit – C5	..the municipality carries out its task well	..voert de gemeente haar taak goed uit
Perceived benevolence			
Prefix: When it concerns Y,		Prefix: When it concerns municipal real estate assessment..	Als het gaat om de WOZ-uitvoering..
If citizens need help, [the municipality of X] will do its best to help them – BEN1	Als burgers hulp nodig hebben dan doet de [gemeente X] haar best om hen te helpen – B1	..the municipality will do its best to help citizens, if they need help	..doet de gemeente haar best om inwoners te helpen als zij hulp nodig hebben
[The municipality of X] acts in the interest of citizens – BEN2	De [gemeente X] handelt in het belang van burgers – B2	..the municipality is committed to the interest of citizens**	..hecht de gemeente waarde aan het belang van inwoners

Grimmellikhuijsen & Knies (2017)	Dutch translation Grimmellikhuijsen (2012)	Present study (English)	Present study (Dutch translation)
[The municipality of X] is genuinely interested in the wellbeing of citizens – BEN3	De [gemeente X] is oprecht geïnteresseerd in het welzijn van burgers, niet alleen in haar eigen welzijn – B3	..the municipality keeps in the wellbeing of citizens in mind	..houdt de gemeente het welzijn van inwoners in het oog
	De [gemeente X] benadert burgers oprecht* – B4		
Perceived integrity			
[The municipality of X] – INT1 approaches citizens in a sincere way***			
Prefix: When it concerns Y,		Prefix: When it concerns municipal real estate assessment..	Bij de WOZ..
[The municipality of X] is sincere – INT2	De [gemeente X] is oprecht – H3	..the municipality is sincere	..is de gemeente oprecht
[The municipality of X] keeps its commitments – INT3	De [gemeente X] houdt zich aan haar toezeggingen – H2	..the municipality keeps its commitments	..doet de gemeente wat zij belooft
[The municipality of X] is honest – INT4	De [gemeente X] is eerlijk – H1	..the municipality is honest	..is de gemeente eerlijk

* From the reactions in the pilot study it became clear that too many similar questions caused confusion. Therefore, this item is not included.
** This question is slightly altered to fit the field of real estate assessment and local taxation.
***This item mentions *approach* as well as *sincerity* and as such can be included as either benevolence (Grimmellikhuijsen, 2012) or integrity (Grimmellikhuijsen & Knies, 2017). To avoid confusion, this question is excluded from the present survey.

4.4.2 Control variables

In addition to the trust items, several control variables are added to the survey. The rationale for including certain variables is based on the literature, as described in the following sections.

4.4.2.1 Experience: 'users' and 'non-users' of open government

In order to establish whether perceptions of users (citizens who engage in public encounters) and non-users (citzens who do not encounter government in any way after receiving the assessment and tax bill) differ from each other, this survey includes items that measure the respondents' experience with looking for information or encountering the municipal tax department. It is likely that 'attitudes are influenced by actual experiences' (Houston & Harding, 2014, 58). From the two groups, the group of citizens who do not contact government is probably the largest. Several previous studies also distinguish between citizens who have experience with government and those who do not. For example, users and non-users of e-government. There may be fundamental differences between the perceptions and key motives of non-users and users, as non-users have to rely on expectations whereas users can rely on past experiences (Seo & Bernsen, 2016, 271). Tyler (1990, 192) distinguishes 'respondents with experience' from 'all respondents' in his search for citizen perceptions of government, as do Beldad et al. (2012) in their large internet survey among a Dutch citizen panel. Moreover, Tyler includes a question on how satisfied the respondent is with the encounter with public institutions (police or court). In a later stage of the study, additional qualitative data is collected from citizens who have both a lot and little experience with open government. The complete trust survey is included in appendix 4.2 (English and Dutch).

4.4.2.2 Satisfaction

As respondents' experiences may influence their trusting perceptions, the survey includes citizen satisfaction with the experience, as did several previous studies on public trust. For example, Beldad et al. (2012, 45) present two statements that the respondent can either agree or disagree with: 'my online transactions have always been good' and 'I have no negative experience in transacting online with government organisations'. An Israeli study on the national insurance institute asked citizens and

employees about their satisfaction with the services they receive, the quality of the medical treatment, the93iffer93y of administrative services, the quality of management, the operation, and the outcomes (Mizrahi et al., 2010, 112). Zhao & Hu (2015, 364) include in their study the item 'generally speaking, what score can you give to evaluate the quality of the public services', as do Gustavsen et al. (2017, 9) that measure satisfaction with services on a 5-point Likert scale. The present survey includes a similar question on satisfaction with the experience to help determine the influence of service satisfaction as an evaluation of a past experience on public trust in government.

4.4.2.3 Perceptions of openness and performance

Several studies that examine the relationship between elements of open government and trust, ask respondents about their perceptions of transparency (Mabillard & Pasquier, 2016), 'subjective feelings of the respondents about their opportunity to participate' or their perceived 'ability to influence services' (Mizrahi et al., 2010, 112; Gustavsen et al., 2017, 9). Three items on perceived transparency, data insight, and participation possibilities are included, to see how perceptions of openness are related to trust and to examine whether any discrepancies between practices and perceptions arise.

As described in section 3.3.4, performance of the government is considered a possible determinant of public trust. It is difficult to find a proper institutional performance indicator (Yang & Holzer, 2006, 114) and the performance indicator used is *perceived performance*, even though it may diverge from other institutional performance indicators. Although other studies use multiple items for perceived performance, for the purpose of this study, one item is deemed sufficient since the survey is already demarcated to one specific municipal task.

4.4.2.4 Topic engagement and knowledge

The level of knowledge and affinity with the empirical domain could influence citizens perceptions or interact in the relation between openness and public trust (Grimmelikhuijsen, 2012, 81). Prior knowledge can influence the effect of transparency on trust in local government. Previously, changes in perceived *competence* are found in the group of

citizens with little knowledge and high prior trust, while changes in perceived *benevolence* are found among citizens with little knowledge and low trust levels (Grimmelikhuijsen & Meijer, 2014, 151). Moreover, people's level of engagement with the topic may negatively affect trust in a government organisation (Grimmelikhuijsen, 2012, 66). Gustavsen et al. (2017) include a variable that measures interest in local politics, referred to as cognitive capacity, since an increased interest could have affect trust. Following these examples, the trust survey includes an item on topic engagement (affinity) and an item on knowledge of the empirical domain to examine whether these factors affect trust or interact with openness.

4.4.2.5 Demographic control variables

This study employs several control variables to be able 'to isolate the effects of primary interest to this study' (Porumbescu, 2017, 526) and to test the robustness of the results. A multitude of demographic variables are theoretically associated with public trust. The most commonly used background variables that might affect perceptions of government are: age, education, income, and political preference. For example, Charron & Rothstein (2016, 65) include demographic characteristics such as gender, age, income, and mother tongue, as well as political ideology by self-placement on a left-right scale, unemployment, and experience with government. Marien & Hooghe (2011, 280) examine various control variables, including age, gender, level of education and religious practice. Grimmelikhuijsen (2012a, 68) includes gender, age, education, and political preference. Political interest can affect trust in government (Stoyan et al., 2016, 29), and the unequal distribution of these background variables potentially threatens the internal validity of the results (Grimmelikhuijsen et al., 2013, 580). Wei, Gong, Jiao, & Duan (2017, 104) include gender, age, education, political status, and income. Christensen et al. (2020, 1275) include years of residency, as trust may be built over time. Considering the effect of most of these control variables is still under debate, the following control variables are added to the survey: age, education, income, years of residency, political preference, and occupation in- and outside of (local) government. Even when a variable does not affect the openness and trust relationship, its examination can still provide interesting insights into citizens' trusting dispositions.

4.5 Measuring open government

THIS study explores empirical evidence from a real-world example: the institutional openness implementations of Dutch municipalities regarding their public task of real estate assessment. Openness indicators from previous studies form the basis for the indicators in this study. The items aim to capture in detail what citizens actually encounter when they search for information or encounter the municipality. When measuring openness, the starting point is always 'what does the citizen actually have access to and what options are open to him?' The indicators do not concern the perceptions of civil servants, yet actual practices: the measure is either employed by the municipality or not. Although reality is often less idyllic and indicators can also be partially implemented, the allocation of the scores is factual: something is implemented fully (1 point), partly impleme'ted (0.5 points), or not at all implemented by the municipality (0 points). To ensure consistency, the scores were assigned via a fixed 'openness scorecard'. Together, the indicators determine the degree of active transparency, responsive transparency, data insight, and participation per municipality (the four latent variables), resulting in an openness scale per dimension. The fine-tuning of this instrument is done in consultation with field experts. The goal was to build a detailed yet transparent measure that is concrete, comprehensible, and gives due weight to the importance of the different institutional openness indicators. With this measurement instrument, every municipality is scored in the same fashion, so that differences in institutional openness can be uncovered objectively. The complete open government survey is included in appendix 4.3 (English and Dutch) and the corresponding openness scorecard in appendix 4.4.

4.5.1 Survey administration

To measure how open real estate assessment is in The Netherlands, the open government items are added to one of the regular surveys of the oversight authority, the Netherlands Council for Real Estate Assessment (NCREA), through which key data per municipality is already gathered. The survey was open to all municipalities, or their administrative bodies, from March 30, 2020 until May 1, 2020. All regular contact persons of NCREA

received a notification through email when the survey opened, with an explanation of the purpose of the extra items on openness. Out of the 355 municipalities in 2020, 354 participated, and their openness score could be determined. The openness scores were reviewed again in 2021 by asking all municipalities whether or not any changes had I since the spring of 2020. As three municipalities merged into one in 2021 and two municipalities did not respond to the second survey, this resulted in a dataset on the openness implementations of 350 Dutch municipalities in 2021. This way, their most recent municipal openness levels could be used in the analysis to examine their relationship to public trust in the spring of 2021. After collecting all the data on open government and public trust, the two datasets are merged in SPSS. The openness scores per municipality are added to each line in the trust survey, i.e. added to each respondent. Combining the data on openness and trust this way makes it possible to examine whether the degree of municipal openness is related to citizens' trust in their municipality. No selection is made between the municipalities based on the number of respondents per municipality. None of the survey items were mandatory. All citizens who completed the survey for more than 90% are included in the analysis.

4.5.2 Open government indicators

Proactive transparency is the availability of information about the way government operates, provided proactively. The measure includes the number of channels for the proactive provision of information. Does the municipality organise information meetings to provide information? Do they publish news about the assessments in local newspapers, on their website, or on social media, and how often? Additionally, the measure examines whether the municipality actively provides its citizens with relevant information, such as information on public spending (and in an accessible form or not) and information on internal and external quality control. Together, the items assess to what extent the municipality proactively provides information about the way it operates. In addition to the information that the municipality proactively provides, a citizen may have a specific question about the work of the municipality. Responsive transparency is the accessibility of information about the way government operates, provided responsively. To measure responsive transparency, the

accessibility and the customer service of dealing with such questions are assessed. For example, is it possible for citizens to ask questions in person, at city hall or other (semi-)public locations. To assess how accessible the municipality is over the phone, the items include whether there is a general municipal number one has to look up somewhere or if there is a direct number of a content expert on the tax notice, as well as the opening hours the public can actually reach the municipality. Moreover, the accessibility and responsiveness of email and web forms are assessed, including the response term to digitally asked questions. Finally, the municipality may also be accessible to the public through digital chat channels.

In decision making, local governments use data about citizens and their properties. Data insight is the opening of public sector information and enabling citizens access to government-held data that is used in individual decision making. Data insight is measured by asking about the possibility for citizens to have both prior access to property data as well as its accessibility afterwards. Do all or a selection of citizens have prior access to these data, are all property data accessible or only a portion, and can the value be reviewed prior to the formal assessment? There can be non-digital channels for accessing data prior to the formal assessment as well. After a decision is made, the digital channels to access official documents containing assessment and valuation data can be singular or multifold. These data are more accessible when there are more channels for accessing documents containing them and if they are provided in a timely manner. Lastly, the measure includes how much data is provided to citizens in objection procedures. The last openness dimension is participation. It is the way in which the municipality opens up to the public's ideas and knowledge and enables citizen engagement in decision making. There are several ways to enable citizens to participate. Prior to the assessment, there is the possibility of correcting property characteristics online or through non-digital means. In addition to the practical accessibility and structure of the formal objection procedure, there is the informal objection procedure (the possibility to have decisions altered without having to start a formal procedure). Finally, the use of participatory social media is included in the measure. Not all measures are

equally important. The use of participatory social media is a smaller part of participation than, for example, the ability to have decisions rectified. The openness scorecard (appendix 4.4) shows the weight and rationale of all items.

4.6 Focus groups

WHEN examining social mechanisms, focus groups are considered an appropriate method. Group discussions allow interaction between the respondents about a shared experience or research topic (Mortelmans, 2007, 318). Focus groups are considered suitable for clarifying the quantitative findings. For the research questions in this sub-study, focus groups are considered suitable as they give room for opposite opinions. Their setting stimulates interaction between citizens with different opinions, who tend to have quite strong ideas about trust in government. During the group conversations, differences and similarities in opinions become prominent and rise to the surface. The dynamics in the small groups lend themselves well to discussing concrete and personal experiences with municipal openness and trustworthiness. Throughout the conversations in which respondents react to each other, examples rise to the surface of how participants arrive at their opinions. Precisely because of their mixed perceptions as well as varying experiences and levels of knowledge of local government, interesting dynamics arise during the discussions, in which participants can also learn from each other's points of view. The open discussions can lead to new insights. A major disadvantage of focus groups is that the results may not always be generalizable. The selection of participants is not a representative representation of the population. Still, focus groups can be useful to examine the origins of tax payers perceptions of local government. The intention is to take a closer look at why the relationships in the survey are as they are and what underlying mechanisms exist that can help explain those results. Although the number of questions that can be answered in the focus groups is limited, the group discussions are expected to provide sufficient opportunity to recognise patterns in respondents' stories.

4.6.1 Topic list and coding

The focus groups are data-driven, and the results are grounded in the stories of the respondents. The topic list in table 4.3 is used as a guideline for structuring the group discussions. Even though transparency is an integral part of openness and the topics in the conversations may overlap, the analysis chapter attempts to describe them separately.

Table 4.3 Topic list

Topic list (English)	Dutch translation
When you receive the WOZ-decision (the real estate assessment) from the municipality, what comes to mind?	U ontvangt de WOZ-beschikking van de gemeente. Wat denkt u?
MIXED EFFECT OF TRANSPARENCY ON TRUST	
Do you ever look for information about the WOZ?	Gaat u wel eens op zoek naar informatie over de WOZ?
What information do you find important or interesting?	Welke informatie vindt u belangrijk of interessant?
What was your opinion about the information found?	Wat vond u ervan?
What do you think the municipality could do to be more transparent?	Wat zou de gemeente volgens u kunnen doen om transparanter te zijn?
Did this affect your trust?	Wat deed dit met uw vertrouwen?
Would your trust increase with more or different information about the WOZ?	Zou uw vertrouwen toenemen met meer of andere informatie over de WOZ?
SHAPING PUBLIC PERCEPTIONS: TRUSTWORTHINESS	
How do you see the trustworthiness of the municipality?	Hoe ziet u de betrouwbaarheid van de gemeente?
What comes to mind when you think about the trustworthiness of the municipality?	Waar denkt u aan bij betrouwbaarheid van de gemeente?
SHAPING PUBLIC PERCEPTIONS: OPENNESS	
How do you experience the openness of the municipality?	Hoe ervaart u de openheid van de gemeente?
What comes to mind when you think of the openness of the municipality?	Waar denkt u aan bij openheid van de gemeente?
Is there anything the municipality could do that would increase your trust?	Is er iets dat de gemeente zou kunnen doen waardoor uw vertrouwen zou toenemen?

A verbatim transcript is made of all sound recordings. The transcripts are coded in the web version of Atlas.ti. The first coding phase is open, in which both central themes from the literature are given a code, as well as themes suggested by and the literal wording of the respondents. The codes function as summaries of the participants' contributions and help cluster them into emergent categories (Leavy, 2014, 584). In the second phase, all codes are reconsidered and assigned to a corresponding theme, after which a hierarchy is created for the various subjects using a tree diagram. For example, positive and negative attitudes, experiences with various information sources, and the separate elements of trustworthiness. This is an iterative process in which codes are merged, removed, or moved elsewhere as the transcripts and the quotes are read over and over again, based on an increasingly clear overarching structure. In this process, patterns within the data are discerned to construct meanings and capture the essence of the texts (Leavy, 2014, 584). The full analysis is set out in chapter 6, where quotes from the participants provide the common thread throughout the text. The overall analysis is grounded in the participants' individual experiences, and their quotes lead the way. In other words, it is my analysis of their perspectives. For privacy purposes, no surnames are included in the transcripts, and all first names are pseudonymized. The complete pseudonymized overview of the quotes per code is available as supplementary materials.

4.6.2 Facilitating the focus groups

Citizens participated in the focus groups completely voluntarily. Participants were offered a tote bag, pencils, and a notepad. To entice people to participate, an attractive location was chosen in terms of travel time and appearance: such as old and new university buildings in The Hague and the Old Observatory in Leiden. A small contribution towards any travel expenses was offered, yet it was not used. Each focus group lasted around 90 minutes to give each participant enough time to voice their opinions. Each group session starts with a short introductory round and an explicit mention of respect for each other's, possibly opposing, opinions. During the focus groups, the moderator asks questions, making sure everyone gets a turn while letting the participants speak. To learn from each experience, to evaluate sessions, and for safety purposes, an

assistant is present in every focus group. A moderator document of first impressions is composed immediately afterwards, and each session group is planned at least two weeks apart. Figure 4.2 displays the timeline of the focus groups. The choice for the summer is made because of the least restrictive COVID-measures, as live focus groups are expected to give a richer discussion than remote online meetings.

Figure 4.2 Timeline focus groups

4.6.3 Sample selection

At the end of the quantitative survey in 2021, respondents are asked whether they would be willing to additionally answer questions on their perceptions. From this pool of respondents, a selection of them was invited to the focus groups. In practical terms, since the focus groups are held in university buildings in The Hague and Leiden, respondents that live in that region were invited (The Hague, n=157 and BSGR, the tax cooperation body including Leiden, n=60). This sums up to a total of 217 email Invitations, resulting in a total of 26 participants divided over five focus groups (response rate 8%) and seven applicants that did not show up. The group of respondents is considered a good representation of the total group of invitees. Their trust levels are similar: more or less normally distributed, albeit with a slight skewness towards the lower scores. Similar to the national results, in these municipalities, two-thirds did not encounter the municipality about the WOZ, and one-third did. Out of the 26 focus group participants, about a third (n= 9) recently encountered the municipality on this topic.

The sample selection still has a risk of self-selection, which could result in a one-sided narrative. To mitigate this bias, the focus groups were composed based on criteria that contain both experiential and attitudinal characteristics. Every single focus group consisted of high as well as low trust citizens and consisted of both nonvocal citizens (who did not recently reach out to the municipality in their capacity as taxpayers) as well as citizens that did recently 'exercise voice', for example by filing a notice of objection. Still, one has to bear in mind that the group of participants may feel more involved in issues regarding public administration than the average citizen.

4.7 Interviews

IN the third study, interviews with participants help explore *what shapes their satisfaction and trust* after an encounter with the government. It aims to capture the rich perspective of participants. Public encounters between officials and citizens are a complicated phenomenon (Bartels, 2015, 3). How citizens experience public encounters and which parts of those encounters influence their perceptions can only be uncovered by hearing it from them. In-depth interviews are considered an appropriate way to gain insight into participants' perspectives and the formation of their satisfaction and trust. The stories of participants deepen the qualitative understanding of what public encounters mean in specific contexts (Bartels, 2013, 478).

In the semi-structured one-on-one interviews, participants can talk freely, voluntarily (signing informed consent forms upfront), and confidentially about their experiences with and perceptions of local government. The interviews take place shortly after the encounter, so that citizens can speak from recent experiences when they explain, in their own words, what was important to them in the encounter. The interviewer guides the interviewee through the questions, yet takes on a non-interfering role and does not co-create the story (Leavy, 2014, 282). The interpretation of the answers is made transparent through the coding scheme. A clear limitation of this research method is that the conversations are restricted to a small group of participants, possibly limiting generalisability to other groups that are not invited or that are unwilling to cooperate. Even though the number

of participants is by definition lower than in the survey study, interviews are able to enclose rich empirics (Hupe, 2022, 230). Therefore, interviews are deemed a suitable method to study citizens' experiences and perceptions when they engage in public encounters.

4.7.1 Topic list and coding

Several factors that may impact the effect of public encounters merit further qualitative exploration, such as procedural and distributive justice (MacQueen & Bradford, 2015; Tyler, 2006), communicative aspects (Bartels, 2015; Samanta & Hand, 2022; Luoma-Aho & Canel, 2020), as well as factors related to the participant (Siebers, 2019; Oldenhof and Linthorst, 2022). These serve as sensitising concepts that 'rest on a general sense of what is relevant' (Mortelmans, 2007, 114) and help structure the interviews, yet are not exhaustive. Those concepts are shown in table 4.3.

First of all, people are more willing to adhere to a decision when it is fairly arrived at. A sense of unfairness can 'deteriorate into delegitimizing the government and evading taxes' (Beeri et al., 2021), undermining public trust. During the participation process, trust can either be fostered by the fairness of the procedure or by the fairness of the outcome (Tyler, 2006, 114). However, feelings of procedural justice can also decrease after an encounter (MacQueen & Bradford, 2015). Citizens' evaluations of distributive and procedural justice both constitute important determinants of trust in authorities (Schnaudt, Hahn & Heppner, 2021, 15). The procedural factors are derived from procedural justice theory, which states that when it comes to attitudes towards government, citizens respond more strongly to the process they experience than to the outcome they receive (Tyler & Lind, 1988, 79). However, the favorability of the outcome of a situation also affects judgements of fairness (Tyler, 1990, 109). In distributive justice theory, the allocation of resources is dominant. When an actual reward or outcome is less than the idea of a 'just award', evaluations of justice are low (Jasso, Törnblom & Sabbagh, 2016, 202). Although distributive theory is often examined at the macro-level, such as the fairness and equality of the distribution of social resources and outcomes within a society, this study uses factors of distributive justice at the micro-level. Finally, it could be that certain characteristics or expectations of the citizen determine how a procedure is experienced. For

example, Siebers et al. (2019) find that the more times someone engages, the lower their trust is. They explain this result in terms of *internal efficacy* (do citizens have confidence in their ability to understand and influence the process) and *external efficacy* (the belief that the government is responsive and that their engagement in decisions matters). Citizens may only gain trust when they think that they are capable, when they believe the government will use their input (Siebers et al., 2019, 552), and when their expectations of government are met.

Table 4.3 Possible determinants of participants' perceptions

I. Procedural factors	II. Distributive factors (outcome)	III. Participant related factors
a. Explanations of the process is given (feeling included)	Obtaining the desired result vs. feelings of injustice regarding the result (favorability of the outcome)	Ease
b. Citizen is allowed to voice concerns / opportunity to ask questions (perceived voice)	Obtaining clarity regarding the decision / rationale (getting an explanation)	Internal (self-)efficacy: feeling informed and knowledgeable
c. Citizen is listened carefully to / gets reactions to arguments (feeling heard)		External efficacy: high expectations about municipal handling of objections
d. Bureaucratized interaction / modes of communication / face-to-face (personal) contact		
e. Involved civil servants / attentiveness / respectfulness (image of officials)		
f. Receive result in a timely matter (actual handling term; perceptions of processing time)		Self-view: consumer of public services or democratically active citizen

The empirical context of this study helps limit the concepts to be examined. Generally, financial motives underlie objections to the assessed value (lowering the assessed value, lowers the tax burden). As the tax domain invokes a more consumer-oriented self-view for citizens than one of a democratically active citizen, 'self-view' is not considered to be a relevant explanation for the difference in satisfaction or trust in this type of participation. However, their prior expectations about the procedure (external efficacy) and the way people think about their own abilities (self-efficacy), could influence their experiences. Several items on procedural aspects are included, such as feeling included in the process, perceived voice, and feeling heard. In addition, outcome-related factors such as the result and the presence of a clear explanation of the result. Finally, the objectors are asked about their perception of fairness, their level of satisfaction, their prior trust, and whether their trust has changed. The formal and informal objectors are asked the same questions, merely adjusted to the mode of participation (written or verbal). The complete list of interview items is included in appendix 4.5. All interviews are recorded, provided with verbatim transcripts that are coded in both Atlas.ti and Excel. All answers are categorized per question in the two Excel-sheets (formal and informal encounters). This creates an complete overview of all the answers, through which overall patterns can be uncovered. The overview follows the structure of th interview items. For privacy purposes, surnames are immediately anonymized and all first names are pseudonymized. An overview of all codes is available as supplementary material.

4.7.2 Examining different modes of participation

This study also explores the effect of the set up of encounters on public trust. The comparison of two types of encounters is the starting point of the analysis of the determinants in table 4.3. Although participation has many forms, in this domain, two types are widespread: the formal and informal objection procedure. Both have precisely the same purpose: home owners inform the municipality that they do not agree with its decision, in this case the assessed value, to try and get it adjusted. However, the way in which the two objection procedures are set up differs. Table 4.4 displays their characteristics.

Table 4.4 Characteristics of the formal and informal procedure

Formal objection procedure	Informal objection procedure
Written procedure	Oral procedure
Mandatory nationally: General Administrative Law Act dictates rules, procedures and terms	Not obligatory for administrations: optional per municipality and local policies differ
Legal processing time: end of calendar year (up to 10 months)	Practical handling time: 1 day to 3 weeks
Dialogue does not take place in all cases (written documents are at the core of the procedure)	Dialogue takes place in all cases (conversation is at the core of the procedure)

Including both types of procedures offers the chance to uncover any differences in citizens' experiences with the encounters. Citizens may not have a single scheme of a fairness that they apply on all occasions, and the 'meaning of procedural justice changes in response to the nature of citizens' experiences' (Tyler, 2006, 131). Trust building opportunities could differ per type of procedure. Even though distributive and procedural fairness may be related, favourability and fairness are not identical and citizens may make distinct fairness judgments (Tyler, 1990, 117). Including both makes it possible to see if previous perceptions of government influence the way in which citizens encounter government.

Moreover, the starting point of public encounters is not neutral either and there may be a reciprocal relationship between the type of participation and public trust. Finally, practice too gains from more in-depth knowledge on different modes of participation and their effect on public trust as the informal procedure gains importance. In forthcoming changes to the General Administrative Law Act, which is still under consultation at the time of the completion of this dissertation, an obligation of informal contact is introduced that applies to all administrative law domains. The general idea is that it would better serve citizens.

4.7.3 Sample selection

Given strict confidentiality regulations in the tax domain, cooperation from municipalities is required to get in touch with objectors. Two comparable local authorities were prepared to request objectors to participate in the

study. The first is the municipality of Meierijstad, located in the middle of the country in the province of North-Brabant. It is a relatively young municipality, created in 2017 through a merger of multiple older villages. Adjacent to Meierijstad lies the tax authority 'Belastingsamenwerking Oost-Brabant' (BSOB) which carries out the WOZ for eight municipalities. This organisation entails several villages as well, such as the medium-sized municipality of Oss and smaller rural municipalities, such as Gemert-Bakel. In 2023, this organisation offered extensive possibilities for objecting by telephone, making it a suitable organisation to approach informal objectors. The informal option is not yet mandatory and, therefore, not available in every municipality. Although both organisations offered the formal as well as informal mode of participation, the practical choice was made to first interview all formal objectors in Meierijstad (January 2023, shortly after receipt of the written ruling over 2022) and then the informal objectors at BSOB (March 2023, shortly after receipt of the new tax assessment and the informal procedure). The impact of the choice not to interview a mix of formal and informal objectors in both organisations is considered limited. The procedures are organized similarly and the same result is intended with both procedures. Moreover, the organisations are considered comparable, even if one is an administrative agency. They are selected because of their proximity, their willingness to cooperate, and their equal general rating of 'good' by the national oversight agency, meaning they provide good quality property valuations and meet quality requirements for their work processes. The interviews are conducted in the public library, by telephone, or via video call, depending on what was possible or practical for the interviewee. A total of 25 respondents are interviewed: 12 formal and 13 informal objectors. The composition of the two samples is displayed in table 4.5 below.

Table 4.5 Sample composition

Procedure	The value was adjusted	The value was not adjusted
Formal objection procedure January 2023 (written procedure in 2022)	5 interviews	7 interviews
Informal objection procedure March 2023 (by telephone in 2023)	6 interviews	7 interviews

5. A survey study on the relationship between openness and trust

THIS section aims to quantitatively answer the first research question: *Does openness affect the level of public trust?* The dependent variable, public trust, consists of perceived competence, integrity, and benevolence. The dimensions of institutional openness are proactive transparency, responsive transparency, data insight, and participation. To examine this relationship, original survey data are used from two surveys, one among 2928 Dutch home owners and the other among 350 Dutch municipalities. The structure of this chapter is as follows: After displaying the main descriptives and the correlations in 5.1, the relationship between *institutional* openness and public trust is examined in section 5.2, as well as the association between *perceived* openness and trust. Section 5.3 delineates several auxiliary findings. The chapter concludes with a reflection on the survey results in 5.4.

5.1 Descriptive statistics and correlations

5.1.1 Descriptives

The dependent variable is public trust, which is measured as perceived competence (3 items), benevolence (3 items), and integrity (3 items). A principal component analysis shows one clear component is distinguished, implying that together these nine items reliably measure the same thing: public trust. Additionally, the Cronbach's alpha coefficient for the nine items is .955 (n = 2911), revealing that the items have a high internal consistency, and thus that the respondents tend to score consistently on all nine items. From this, it can be concluded that the nine items indeed form a valid trust-scale, with higher scores implicating a higher trust level. This allows for computing one trust score that is used for further analysis. The effect of openness on the three separate dimensions 'competence', 'benevolence', and 'integrity' is nevertheless examined as well to not miss any potentially interesting correlations. The full principal component analysis is included in appendix 5.1. Tables 5.1 shows the mean scores.

Table 5.1 Descriptives public trust (N=2928)

	mean	S.D.
PUBLIC TRUST	2.63	.85
Competence	2.59	.93
Benevolence	2.58	.85
Integrity	2.67	.91

In addition to the socio-demographic traits age, education, and income (section 4.2.3.2), occupational background and political preference are included in the analysis. Table 5.2 displays their descriptives.

Table 5.2 The sample: occupation and political preference

	n	percentage (of all respondents)
Occupation		
Municipal civil servant	134	4.6%
Other civil servant	238	8.1%
Occupation outside of government (not a civil servant)	2529	86.4%
Political preference		
VVD (right wing, incumbent)	712	24.3%
D66 (centre, incumbent)	314	10.7%
CDA (centre, incumbent)	258	8.8%
ChristenUnie (left wing, incumbent)	117	4%
PvdA (left wing)	247	8.4%
Groenlinks (left wing)	225	7.7%
50PLUS (left wing)	78	2.7%
Partij voor de Dieren (left wing)	118	4%
SP (far left)	126	4.3%
SGP (right wing)	54	1.8%
PVV (far right)	95	3.2%
Forum voor Democratie (far right)	75	2.6%
Other party (various smaller parties)	81	2.8%
I do not remember	94	3.2%
I did not vote	86	2.9%
I'd rather not say	233	8%

In 2021, the Netherlands consisted of 352 municipalities. Two municipalities did not provide a complete dataset on their implemented openness measures in the tax domain (hereafter: institutional openness). Therefore, this study includes the institutional openness of 350 municipalities in this empirical domain in 2021. The response is this high because the questionnaire was made a part of a regular inventory questionnaire by the national oversight agency. Each municipality has the freedom to implement openness in the way they see fit. Table 5.3 shows this results in great variation between municipalities. A complete analysis of the institutional openness scores is included in appendix 5.2.

Table 5.3 Descriptives institutional openness: all municipalities (N=350)

	mean	S.D.	minimum	maximum
Institutional openness (scale 0-24)	11.54	2.75	3.75	17.25
Proactive transparency (scale 0-6)	2.34	1.27	0	5
Responsive transparency (scale 0-6)	3.54	.66	1.75	5.25
Data insight (scale 0-6)	2.76	1.14	.50	5.50
Participation possibilities (scale 0-6)	2.89	.92	.50	5

Besides the main relationship between openness and trust, several other citizen perceptions are included in the survey, such as the respondents' knowledge of real estate assessment, their affinity with the topic, as well as their perceptions of government in general, municipal performance, and openness. Table 5.4 gives an overview of these perceptions.

Table 5.4 Discriptives: other citizen perceptions

	n	percentage
Knowledge (self-reported)		
Very low	189	6.5%
Low	621	21.2%
Neither high or low	578	19.7%
High	1241	42.4%
Very high	265	9.1%

	n	percentage
Affinity		
Very low	18	0.6%
Low	87	3%
Neither high or low	243	8.3%
High	1625	5.5%
Very high	923	31.5%
General disposition towards government		
Very untrustworthy	180	6.1%
Untrustworthy	603	20.6%
Neutral	1121	38.3%
Trustworthy	967	33%
Very trustworthy	48	1.6%
Perceived performance		
Very bad	387	13.2%
Bad	716	24.5%
Neither good or bad	1168	39.9%
Good	568	19.4%
Very good	37	1.3%
Perceived transparency		
Very low	407	19.9%
Low	892	30.5%
Neither high or low	1001	34.2%
High	502	17.1%
Very high	84	2.9%
Perceived data insight		
Very low	393	13.4%
Low	840	28.7%
Neither high or low	873	29.8%
High	684	23.4%
Very high	92	3.1%
Perceived participation		
Very low	217	7.4%
Low	471	16.1%
Neither high or low	903	30.8%
High	1090	37.2%
Very high	195	6.7%

5.1.2 Are openness and public trust correlated?

After reviewing the descriptives, let's turn to the relationship between openness and trust. Is more openness a way to promote public trust? A correlation analysis (table 5.5) reveals that municipal openness efforts (2 and 2a to 2d) are very weakly related to public trust. The table also shows that not all components of openness (2a to d) are strongly related. Municipalities do not implement all components in conjunction with each other but can make choices for one over the other.

Table 5.5 Openness and trust: correlation coefficients (Pearson, N=2928)

	1	1a	1b	1c	2.	2a	2b	2c	2d
1. PUBLIC TRUST	1								
Perceived competence (1a)	.95**	1							
Perceived benevolence (1b)	.90**	.78**	1						
Perceived integrity (1c)	.96**	.88**	.83**	1					
2. Overall openness score (2a-d)	.05**	.05**	.04	.05**	1				
Proactive transparency score (2a)	.04*	.04	.03	.04*	.79**	1			
Responsive transparency score (2b)	.05**	.05*	.04	.05**	.78**	.61**	1		
Data insight score (2c)	.03	.04*	.02	.03	.79**	.38**	.39**	1	
Participation score (2d)	.05**	.05*	.04*	.05**	.90**	.52**	.62**	.77**	1

* $p < .05$ ** $p < .01$

NB. 1. consists of 1a, 1b, 1c, and 2. consist of 2a, 2b, 2c, 2d, resulting in strong correlations.

Interestingly, the level of responsive transparency (2b) is not correlated to the level of perceived benevolence (1b). Responsiveness (the quality of being open to questions and reacting quickly) and benevolence (willingness to help) were expected to be positively related, since the openness of the contact offers an opportunity to display municipal benevolence. However, no correlation is found, and apparently perceived benevolence is formed in other ways.

In contrast to institutional openness, citizens' perceived openness of government does show a strong and significant correlation to public trust. Other perceptions, such as perceived performance, correlate strongly with trust as well. Table 5.6 shows the correlations between the different citizen perceptions. What stands out from these tables is the difference between institutional openness (low correlation to trust) and openness perceptions (high correlation to trust). The combination of institutional openness elements (overall openness score) does not have any accumulative effect on public trust either, as it shows the same low correlation as the four separate elements. Hereafter, the four elements of openness are shown separately in the analyses.

Table 5.6 Perceptions and trust: correlation coefficients (Spearman)

	1	2	3	4	5	6
1. Public trust	1					
2. Perceived openness	.73**	1				
3. Perceived performance	.85**	.69**	1			
4. General disposition towards government	.57**	.46**	.49**	1		
5. Knowledge	.16**	.36**	.18**	.14**	1	
6. Affinity	-.22**	-.15**	-.22**	-.07**	.02	1

** $p < .001$

Finally, knowledge and affinity are included as well. After all, when low trust results from little knowledge of the subject matter, transparency could be a tool to enhance trust by informing the public. As was done in

previous studies (Grimmelikhuijsen, 2012), the survey included an item on how much knowledge the citizen indicated he has of real estate assessment, as well as an item on its affinity with the topic. The respondents (self-reported) knowledge is weakly correlated with trust, $rs(2894) = .16$, $p < .001$. Trust slightly increases with increased knowledge, although only very weakly. Interestingly, knowledge is not associated with affinity with the topic. High affinity with the topic does not automatically imply high knowledge about it. Moreover, high affinity is weakly negatively related to public trust. It is the first result that shows a negative correlation to trust, $rs(2896) = -.22$, $p < .001$. When respondents' interest in real estate assessment increases, their trust slightly decreases. Knowledge of and affinity with real estate assessment are, however, not associated with trust as strongly as some of the other perceptions, such as perceived performance, perceived openness, and trust in government in general, or, as becomes clear in section 5.3, as strong as the effect of satisfaction with encounters.

5.2 Is openness an adequate trust predictor?

THIS section first examines the effect of institutional openness on public trust and secondly, the relationship between perceived openness and public trust. A short preliminary note on the statistical methods. As part of the regression analyses the assumptions are checked, such as linearity, homoscedasticity, and multicollinearity. For readability purposes, *perceptions* are included as scale variables whereas a Likert-scale can also be considered ordinal. This provides a clearer and more meaningful result than the dummy analyses, which yield the same result, but are more difficult to interpret because of the varying reference categories.

5.2.1 Does institutional openness affect public trust?

Although the correlations between institutional openness and trust are small, a hierarchical multiple regression analysis examines how the concepts relate to each other and to check the robustness of the results by adding control variables (table 5.7). Model I solely includes the four dimensions of institutional openness. Model II adds the control variables,

such as age, education, income, occupation type, and political preference. Finally, model III adds the respondents' knowledge of real estate assessment and their affinity with the topic, as well as whether a public encounter has taken place and in what way.

First, the public trust score is checked for normal distribution. The scores are slightly negatively skewed. A Shapiro-Wilk test showed a significant departure from normality, $W(2928) = 0.98$, $p < .001$. Yet, the Shapiro-Wilk test is sensitive for large datasets and often reports small deviations from normality as significant (Field, 2018). Therefore, additionally, a visual inspection of the histogram of the trust score is used, revealing an approximately normal distribution.

Table 5.7 Hierarchical multiple regression: determinants of public trust (N=2416)

	Model I			Model II			Model III		
	β	(s.e.)	t	β	(s.e.)	T	β	(s.e.)	T
Explanatory variables									
Institutional openness									
Proactive transparency	.02	(.02)	.67	.02	(.02)	.62	.00	(.01)	.15
Responsive transparency	.01	(.03)	.24	.00	(.03)	.07	.01	(.02)	.30
Data insight	.01	(.02)	.45	.02	(.02)	.56	.02	(.02)	.71
Participation	.02	(.03)	.52	.03	(.02)	.71	.02	(.02)	.51
Control variables									
Age[A]									
18-45 years				.03	(.05)	1.36	.05	(.04)	2.39*
65+ years				.07	(.04)	2.98**	.07	(.04)	3.58***
Education[B]									
lower				.03	(.09)	1.39	.04	(.08)	2.09*
middle				.01	(.04)	.51	.01	(.04)	.50
Income[C]									
< €20.000				-.05	(.12)	-2.46*	-.05	(.11)	-2.58**
€21.000-30.000				.00	(.07)	-.07	.00	(.06)	-.24
€31.000-40.000				-.02	(.05)	-.78	-.01	(.05)	-.72
€41.000-50.000				-.03	(.05)	-1.56	-.03	(.04)	-1.52
> €100.000				.02	(.05)	1.05	.02	(.05)	.87
Occupation[D]									
Municipal official				.13	(.08)	6.77***	.12	(.07)	6.69***
Other civil servant				.02	(.06)	1.09	.02	(.06)	1.21
Political preference[E]									
D66				.06	(.06)	2.47*	.05	(.05)	2.26
CDA				.04	(.06)	1.82	.03	(.06)	1.59
ChristenUnie				.04	(.09)	1.92	.03	(.08)	1.74*
PvdA				.05	(.07)	2.28*	.03	(.06)	1.53
GroenLinks				.02	(.07)	.81	.02	(.06)	.92
50PLUS				-.03	(.11)	-1.63	-.03	(.10)	-1.70
Partij voor de Dieren				-.04	(.09)	-1.96*	-.04	(.08)	-2.03

	Model I			Model II			Model III		
	β	(s.e.)	t	β	(s.e.)	T	β	(s.e.)	T
SP				-.08	(.09)	-3.75***	-.06	(.08)	-2.92**
SGP				.01	(.13)	.36	.02	(.12)	.81
PVV				-.12	(.10)	-5.63***	-.09	(.09)	-4.88***
FVD				-.04	(.11)	-1.85	-.03	(.10)	-1.44
Other party				-.09	(.10)	-4.50***	-.07	(.10)	-4.04***
I do not remember				-.04	(.10)	-2.17*	-.05	(.09)	-2.69**
I did not vote				-.07	(.11)	-3.46***	-.06	(.10)	-3.30***
I'd rather not say				-.14	(.08)	-6.85***	-.11	(.07)	-5.62***
Knowledge							.17	(.01)	9.22***
Affinity							-.13	(.02)	-7.27***
Type of public encounter[F]									
Asked a question							-.13	(.07)	-7.39***
Oral procedure							-.09	(.09)	-5.26***
Written procedure							-.24	(.05)	-13.48***
Several of the above							-.20	(.06)	-10.81***
Procedure via legal intermediary							-.13	(.13)	-7.16***
	B	(s.e.)	t	B	(s.e.)	t	B	(s.e.)	T
Constant	2.56	(.08)	33.97	2.54	(.09)	29.61	2.92	(.13)	22.69
R^2	.002			.100***			.253***		

[A] Age group 45-65 years (middle) is the reference category; [B] High education is the reference category; [c] Income group €51.000-100.000 is the reference category; [D] Non-civil servants are the reference category; [E] Largest incumbent party (VVD) is the reference category. [F] Silent majority is reference category (the group of citizens who did not engage in any type of public encounter).
*p < .05 **p < .01 ***p < .001

No effect of the level of municipal openness on public trust is found (model I). Neither the four separate openness elements nor the total open government score (the sum of the four) appear to affect the level of public trust. Controlling for age, education, income, occupation, and political preference does not affect that result (model II). *Institutional openness does not affect the level of public trust*. This result does not match the assumptions based on the literature. No evidence in support of any of the hypotheses on the positive relationship between open government and public trust is found, neither in the case of the separate four open government elements nor for their combination. Yet, transparency and data insight do not reveal a negative effect on public trust (see table 3.3 for an overview of the hypotheses).

Even though the main relation under investigation is openness and trust, as a little side step, it is examined whether trust itself differs per age, level of education, or income. The data reveal no straightforward relation

between age and trust. The eldest citizens are slightly more trusting than the middle group, although the younger citizens do not show any significant differences with the other groups. The full ANOVA results can be found in appendix 5.3. The data do not provide any evidence for the premise that higher educated citizens are more trusting, nor for the opposite premise of lower educated citizens being more trusting. Is it all about the money then? The two highest income groups have more trust than the lowest income group, yet no difference is found for the middle income groups. Trust does not gradually increase or decrease when income increases.

Municipal civil servants have higher trust than home owners who do not work for the government. Municipal employees also have higher trust than other government officials, who are likely to be bureaucracy-savvy as well. This result may be explained by the servingbias of the municipal servants, who are more positive towards the organisation type they themselves work for. Non-civil servants find their way to the municipality just as well. It could also be that they are more familiar with and have more insight into the workings of local government, which makes them more trusting of it.

No clear pattern emerges for political preference; both left and right-wing voters can have low or high trust. Striking are the low trust levels among the respondents that do not remember which party they voted for, respondents that voted for one of the other smaller parties, non-voters, and the group that is unwilling to disclose its voting behaviour. These groups often have significantly less trust than the voters of the incumbent parties. The non-voters reveal lower trust levels than almost all political parties. This suggests that at least a portion of the citizens consciously refrain from going to the ballot box out of distrust, while others choose to vote for the opposition as a clear 'anti-incumbent vote'. There is a weak positive effect of knowledge on trust. More knowledge on the topic is associated with slightly more trust, whereas affinity reveals a weak negative effect. This suggests that minimising the (very) low knowledge groups could enhance trust.

The question of whether the degree of openness leads to more public trust could partly depend on the predisposition that some citizens are more

proactive than others. Therefore, whether the respondent proactively encountered the government is included in model III. A public encounter can vary from asking a question to starting a legal procedure. If openness should show an effect anywhere, it is among this group of proactive citizens that are able to speak from recent concrete experience with government. Participation in an open municipality was hypothesised to positively affect public perceptions. Yet, in this dataset, this is not observed. A separate extra analysis of participants did not yield any other results. Among this group, trust appears not to result from institutional openness. The full regression table on the effect of institutional openness on the trust of participants is included in appendix 5.5. Even among this group that is most likely to be affected by openness, no connection between openness and trust is found. An ANOVA shows that participants actually have less trust than the 'silent majority' (appendix 3.3). This does not confirm the hypothesis that citizens who participate have higher trust levels than non-participants.

A possible explanation for the absence of an effect could be the specific 'population of homeowners'. In addition to survey data on home owners, data on renters is collected as well (n=177). A t-test reveals no significant difference between the trust levels of renters (M = 2.63, SD = .86) and home owners (M = 2.63, SD = .85), conditions: t(3104)= .32, p = .97. The regression analysis among renters (full table in appendix 5.4) reveals a similar result on the effect of institutional openness on public trust. The lack of effect of institutional openness on trust in the present study can be interpreted in two ways. A pessimist may argue that the efforts are fruitless when it comes to promoting trust, and a minimum level of openness may as well be pursued, whereas an optimist could argue that the absence of an effect justifies the variety of implementations in practice. A closer look at the 350 Dutch municipalities reveals that most of them have a unique openness profile. The absence of one preferred profile over the other justifies their individual choice, which can then be made on the basis of other arguments, such as organisational culture, public values, or even local traditions. Then again, the variety of openness measures citizens encounter, may cause them to be unclear. A lack of clarity or unfamiliarity with such measures may dampen their effect on public trust.

5.2.2 Does perceived openness affect public trust?

After having examined the relationship between municipal openness, let's take a closer look at citizens' perceptions of openness. The correlation matrix already indicated that a very different story emerges when analysing citizens' perceptions of openness. The respondents were asked how transparent they find the municipality (perceived transparency: in citizens' perceptions, no distinction was made between proactive and responsive transparency), how clear they feel the municipality is about the data that is used to determine the WOZ-value (perceived data insight), and how easily they feel they can raise any objections with the municipality (perceived participation possibilities).

A principal component analysis (PCA) confirms that these items form one scale for perceived openness, with only one component with an Eigenvalue higher than one (EV = 2.057), which accounts for 68,58% of the total variance, and with factor loadings from .851, .824 and .518. This implies that together, the three items measure the same thing: *perceived openness*. Additionally, the Cronbach's alpha coefficient for the three items is .767 (n = 2874), suggesting the items have a high internal consistency and that the respondents tend to score consistently on these items. The items form a valid scale for perceived openness. For comparability purposes, perceived transparency, data insight, and participation possibilities are examined separately, as was done for the separate institutional openness dimensions.

Table 5.8 shows a hierarchical multiple regression analysis of perceived openness and trust. Model I includes perceived openness. Model II adds the control variables age, education, income, type of occupation, and political preference. Model III adds other citizen perceptions, such as knowledge of and affinity with real estate assessment as well as their general disposition towards government.

Table 5.8 Hierarchical regression citizens' perceptions and public trust (N=2395)

	Model I			Model II			Model III		
	B	(s.e.)	t	B	(s.e.)	t	β	(s.e.)	t
Explanatory variables									
Perceived openness									
Perceived transparency	.44	(.02)	22.48***	.42	(.02)	21.98***	.19	(.01)	13.16***
Perceived data insight	.21	(.02)	11.04***	.21	(.02)	11.02***	.05	(.01)	3.92***
Perceived participation	.25	(.01)	16.33***	.23	(.01)	15.21***	.09	(.01)	8.28***
Control variables									
Age[A]									
18-45 years				.02	(.03)	1.62	.00	(.02)	-.08
65+ years				.03	(.03)	2.21*	.00	(.02)	.32
Education[B]									
lower				.01	(.06)	.70	.02	(.04)	2.11*
middle				-.01	(.03)	-.54	.00	(.02)	.00
Income[c]									
< €20.000				-.01	(.08)	-.95	-.01	(.06)	-1.08
€21.000-30.000				.00	(.05)	.22	.01	(.03)	1.13
€31.000-40.000				.01	(.04)	.53	.01	(.02)	1.14
€41.000-50.000				-.02	(.03)	-1.48	-.01	(.02)	-1.09
> €100.000				.00	(.04)	-.06	.01	(.02)	1.35
Occupation[D]									
Municipal official				.07	(.06)	5.20***	.03	(.04)	2.86**
Other civil servant				.01	(.04)	.47	.00	(.03)	.00
Political preference [F]									
D66				.02	(.04)	1.62	.02	(.03)	1.65
CDA				.03	(.04)	1.85	.02	(.03)	1.78
ChristenUnie				.03	(.06)	2.26*	.01	(.04)	1.36
PvdA				.02	(.04)	1.18	.02	(.03)	2.25*
GroenLinks				.04	(.05)	2.63**	.01	(.03)	1.20
50PLUS				-.01	(.07)	-.57	.00	(.05)	.13
Partij voor de Dieren				-.01	(.06)	-.76	.01	(.04)	.54
SP				-.01	(.06)	-.74	.01	(.04)	1.21
SGP				.00	(.09)	-.05	.00	(.06)	.52
PVV				-.04	(.07)	-2.70**	-.01	(.05)	-1.44
Forum voor Democratie				-.01	(.07)	-.66	.01	(.05)	.90
Other party				-.06	(.07)	-4.09***	-.01	(.05)	-1.22
I do not remember				-.03	(.07)	-2.08*	-.01	(.05)	-1.32
I did not vote				-.01	(.07)	-.76	.01	(.05)	1.09
I'd rather not say				-.05	(.05)	-3.65***	.00	(.04)	-.47
Other perceptions [F]									
Knowledge							-.05	(.01)	-4.89***
Affinity							-.04	(.01)	-3.77***
General disposition towards government							.14	(.01)	12.58***
Perceived performance							.59	(.01)	43.37***
	B	(s.e.)	t	B	(s.e.)	t	B	(s.e.)	t
Constant	.57	(.04)	13.47	.62	(.05)	11.83	.33	(.07)	4.93
R^2	.57***			.59***			.81***		

[A] Age group 45-65 years (middle) is the reference category; [B] High education is the reference category; [c] Income group €51.000-100.000 is the reference category; [D] Non-civil servants are the reference category; [E] Largest incumbent party (VVD) is the reference category. [F] All perceptions (5-point Likert scale) are included as *scale* variables. *p < .05. **p < .01. ***p < .001

The first model reveals a strong relationship between perceived openness and public trust. This result is in stark contrast to the analysis of the effect of institutional openness. Especially, citizens' levels of perceived transparency seem to be a good indicator of their trust in government. Positive perceptions of openness often also mean a positive trustworthiness judgement. However, from this cross-sectional dataset, it cannot be concluded that there is a causal relationship in which one results from the other. Still, the first hypothesis that perceptions of openness and trust are related can be confirmed: *perceived openness is positively related to public trust*.

Including the control variable in model II does not change this relationship. It becomes even more clear that trust is hardly influenced by age, education, or income. In model II the effect of the control variables occupation and political preference is similar to their effect in the regression on institutional openness. Notable is the difference between model II and III. In model III, the effect of perceived openness is reduced by including other perceptions. Although in model III R^2 rises to .81, it can be seen that the effect of perceived transparency, perceived data insight, and perceived participation on trust decreases. It could be that by including so many explanatory factors, the model is full, resulting in a large R^2. Yet even if all control variables are omitted, R^2 increases to .80. The explanation for the strong explanatory power is probably the strong effect of perceived performance on trust. A separate regression model of the perception of openness and performance only, has an $R^2 = .78$ as well. These two perceptions appear to be the most important trust predictors. The hypothesis that perceived performance is positively related to public trust is supported.

Again, no clear pattern emerges from any of the demographical factors, and no profile can be made of a high- or low-trust citizen on the basis of these characteristics. The citizens that were introduced in chapter one, Mila, Rose and Jack, although realistic in their experiences and perceptions, do not represent certain age, education or income groups. Moreover, model III reveals that not only perceived openness affects trust, but other perceptions are positively related as well. Including other perceptions reveals that all perceptions are more strongly related to public

trust than institutional openness. Therein may lie possible explanations for public trust that will be reflected upon later on. Both perceptions of how well a municipality performs its task and perceived openness are closely related to trust. A citizen's general trusting disposition towards government is related to trust as well, although to a lesser extent. The sub-study on participation examines the role of prior dispositions on trust in a public encounter more closely.

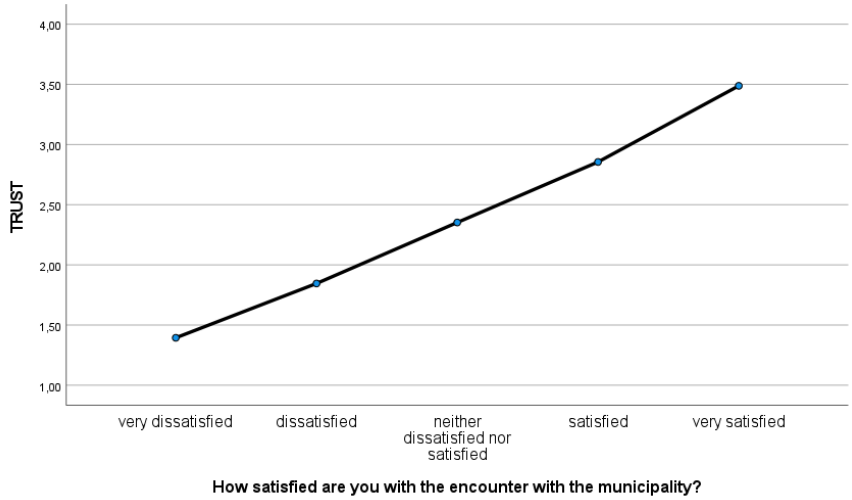
In sum, depending on the measure used, openness's relation to trust differs. The data do not show that institutional openness affects the level of public trust among home owners. None of the hypotheses about the positive effect of institutional openness measures on public trust are confirmed. Neither the level of proactive transparency, responsive transparency, data insight, nor participation reveal a significant positive effect on public trust. Any differences in trust levels between municipalities, cannot be explained by their openness towards citizens. The quantitative analysis nevertheless does bring some surprising new insights. Contrary to institutional openness, openness perceptions are strongly related to trust. This suggests that openness and trust are strongly related concepts in the minds of citizens. Moreover, perceived openness is not congruent with the level of institutional openness. Perceived openness does not correlate with institutional openness, $r(2889) = .04$, $p < .05$ nor do they have an interaction effect on public trust. This finding is upon reflected in section 5.4.2. This discrepancy merits a closer examination that the quantitative data is unable to offer.

5.3 Auxiliary findings

INSTITUTIONAL openness does not affect public trust, not even when solely examining participants, i.e. the citizens that have encountered government and experienced its openness (appendix 5.5). The differences in trust levels among participants are apparently caused by other factors. The data reveals that the level of satisfaction with public encounters plays an important role in creating public trust. As one of the aims of this study is to uncover institutional determinants of public trust, i.e. the knobs that governments can turn to influence trust, this finding is worth examining further.

The data reveals that public trust is related to concrete experiences with government. Almost one-third of the home owners that participated in the survey actively reached out to the municipality with a question or an objection. This group, on average, has less trust than the silent majority. Still, there are clear differences within the group of participants as well. This group was asked to rate their satisfaction with their encounter with government, from being very unsatisfied up to being very satisfied with it. There is a strong positive correlation between satisfaction with the encounter and public trust, $r_s(656) = .67$, $p < .001$. An analysis of variance shows that as each level satisfaction goes up, trust increases. The means of all groups significantly differ $F(4,638) = 128.91$, $p < .001$. Graph 5.3 shows that trust increases almost in a straight line, from citizens that are very unsatisfied with the encounter ($M = 1.39$, $SD = .48$) to those who are very satisfied with the encounter ($M = 3.49$, $SD = .65$).

Graph 5.3 Satisfaction with the public encounter and trust



The more satisfied citizens are with their encounter with the municipality, the higher their trust is. Even though making encounters easily available in itself was not found to affect trust, the encounter itself can positively or negatively affect trust. Furthermore, citizens that live in municipalities that do offer the informal objection procedure, on average have more trust

(M = 2.66, SD = .85) than citizens that live in municipalities that do not offer it (M = 2.51, SD = .86), conditions: t(2926)= -3.49, p = <.001. However, this cannot fully confirm that their higher trust is the result of the possibility to object informally, considering a multitude of other municipal activities or characteristics may play a role as well. Still, the type of public encounter may be a factor that affects the level of satisfaction and public trust. Citizens that engage in formal encounters on average have less trust than the ones that engage in informal encounters, although this result is not significant. Trust building opportunities lie in the participation process. These findings arouse curiosity about what happens during (different types of) encounters. Further in-depth examination of such encounters is required to fully understand the processes of creating satisfaction and building trust during public encounters.

Moreover, the data suggest that public trust is more than a 'general disposition towards government'. The absence of effects of institutional determinants of trust in the literature has raised the question of whether trust can be affected by government at all. Although it deviates from the main question of this study, this issue is briefly addressed. Regarding the formation of trust, it has been suggested that 'public trust is a general disposition towards government' and citizens do not distinguish between different government organisations. Then it is assumed that a spill-over effect occurs between levels of government, for example, from central government to local governments.

However, the data show that there is a moderately positive association between one's general disposition towards government and trust in the municipality, rs(2919) = .56, p < .001. As municipalities are part of government, it makes sense that one's 'general image of government in government' and 'trust in the municipality' are related. Yet their relationship is not nearly as strong as the relationship between trust and perceived openness rs(2889) = .73, p <.001, perceived performance rs(2876) = .85 p < .001, or satisfaction with encounters rs(810) = .67, p < .001. These results suggest that citizens do differentiate between layers of government and that experiences with government affect trust.

When it comes to public trust levels, no clear regional, geographical, or urban pattern emerges from the data. As a last sidestep of the main relationship, it is examined whether citizen perceptions of executive organisations are perceived differently from independently operating municipalities. Municipal executive organisations, to which municipalities have transferred their tasks, can be thought to be more distant from the citizen than municipalities, both geographically as well as democratically. However, a t-test reveals that public trust in independently operating municipalities (M = 2.63, SD = .85), does not significantly differ from the municipalities that are part of administrative agencies (M = 2.64, SD = .86) conditions: t(2926) = -.402, p = .69. Citizens do perceive very slightly more openness in the administrative agencies, but this difference in perceived openness is too small to be significant. Note that these agencies do have higher institutional openness scores (M = 12.28, SD = 2.91) than independently operating municipalities (M = 10.84, SD = 2.40), conditions: t(335)= -5.04, p < .001. The administrative agencies show a normal distribution of institutional openness, whereas in the municipalities, the scores are more uniformly distributed. Their institutional openness, however, does not translate into more perceived openness or in more trust. A possible explanation may be that citizens are not aware that this municipal task has been assigned to an administrative agency.

5.4 Reflecting on the results: new puzzles

5.4.1 Ambiguous effects of institutional transparency

Although empirical ambiguity predominates, normative optimism allures. The research field on transparency and trust is the largest of the dimensions of openness included in this study. It has a tradition of diversity, in which no obvious consensus emerges, that this study follows well into. Even when empirical studies find a mixed, negative, or no effect, most reflection sections remain fairly positive about a possible positive effect of transparency under different circumstances, for example, suggesting a possible positive long-term effect. On the basis of the positive tenor in the openness and trust literature, this dissertation hypothesised positive effects as well, even though empirical studies revealed a more ambiguous picture. Apparently, optimism attracts. Whenever an incident occurs that harms the public's trust in government, there is a societal call

for more transparency. This study illustrates, however, that implementing institutional transparency should not merely be done to enhance trust, since its effect is certainly not straightforward. Contrary to various indications in the literature as well as the belief within the Dutch public administration (Dutch Coalition Agreement, 2017), the relationship between transparency and trust is more complex.

A possible reason for the mixed effect is that no unity in measuring transparency exists yet. For example, Grimmelikhuijsen (2012) measures transparency as the amount of information available and includes information characteristics, such as completeness, colouring, usability, and correctness, whereas other studies examine passive transparency, such as FOI-legislation (Worthy, 2010, 2013). The present study focuses on the experiences of citizens, such as the ease of getting information (transparency channels, municipal responsiveness) and the availability of relevant information (public spending, quality control). Porumbescu (2017) suggests that not all forms of transparency lend themselves to the same set of objectives. In his view, less detailed, more general information may resonate more positively with citizens than detailed information.

Transparency is diverse. Institutional transparency as well as its operationalizations vary greatly, making it reasonable to conclude that no single impact exists. Nevertheless, this study aims to obtain more knowledge of the general mechanisms that take place between facilitating transparency, receiving it, and the formation of trust. It could be that there simply isn't any causal mechanism between transparency and trust, yet the strong relationship between perceived openness and trust suggests that there may be intermediary factors that prevent institutional transparency from landing in citizens' perceptions. The quantitative data are not able to provide such insight. An in-depth qualitative approach is needed to gain insight into the mechanisms that take place between institutional transparency and trust that may cause its effect to be mixed.

Sub-question 1: *Which mechanisms influence the effect of transparency on trust?*

The literature mentions several mechanisms that prevent transparency from affecting trust, such as 1. the difficulty of meeting growing expectations and the self-evidence of institutional transparency; 2. the demystification of a visible local government that inherently makes mistakes; and 3. transparency content that determines the direction of its effect: a positive versus a negative message or rationale versus process transparency. The present study examines another possible explanation: 4. the discrepancy between practices and perceptions: when institutional transparency efforts do not come across to the public, any effect is bound to be absent. To find out which of these mechanisms predominate, citizens need to be asked about their experiences with transparency and perceptions thereof.

5.4.2 Discrepancy between practices and perceptions

This study finds a clear discrepancy between institutional openness and perceived openness, which have a differentiated relationship to public trust. The gap between practices and perceptions is insufficiently addressed in the trust literature. The hypothesised positive relationship between openness and trust would have been confirmed merely by taking into consideration openness perceptions. *Perception studies* on the relationship between openness and trust mostly find a positive result. For example, Kim & Lee (2012) find a positive association between e-participants' assessment of government transparency and their trust in the local government, Park & Blenkinsopp (2011) find a positive association between perceived transparency, trust, and satisfaction and, Zhao & Hu (2015) find that perceived transparency is positively associated with public trust in government in China at both the city and central level. Positive perceptions coincide, as do negative ones. Vignette studies tend to find a positive relationship as well (De Vries et al., 2017; De Fine Licht et al., 2014). The aim of vignette experiments is to mimic realistic situations, and respondents are asked to base their trust on these realistic but hypothetical situations. As the openness perceptions of participants are steered in a certain direction through the stimuli presented in the vignette,

the amount of transparency reaches its audience as intended. Then perceptions do not deviate from practices. Yet, the present study shows that openness practices do not necessarily coincide with openness perceptions. De Fine Licht et al. (2014, 129) recognise the importance of the link between perceptions and practices . They hit the mark when suggesting that 'any transparency effects can only be realised if the public recognises the difference between a transparent and a non-transparent process, but not all transparency reforms may be visible to a modestly attentive public'. Two studies on freedom of information requests confirm the discrepancy between perceptions and practices (Worthy, 2010; Worthy, 2013). Worthy finds that *transparency* does increase as a result of information requests, yet *perceived transparency* amongst the respondents does not. Heald (2006) refers to the gap between practices and perceptions as *nominal* versus *effective* transparency. Through this distinction, he identifies the possibility of a 'transparency illusion' arising from a divergence between the two (Heald, 2006, 34). Even when transparency efforts increase, the opposite may be experienced. The present study confirms that high institutional openness is not always recognised as such, causing an 'openness disillusion' on the part of government.

In sum, when mere perceptions are examined, one will likely find a positive relationship between openness and trust. Yet, when examining institutional openness, positive associations are less likely. Even though openness and trust are strongly related concepts in the minds of the public, the discrepancy between practices and perceptions prevents institutional openness from affecting trust. This suggests that the link to influencing trust not only lies in implementing institutional openness measures but more so in effectively transferring that openness so that government is actually experienced and perceived as open. How this can be done is worth examining further. The differentiation between institutional and perceived openness contributes to a more sophisticated insight into the relationship between openness and trust. At the same time, it uncovers a new research puzzle as to why perceptions are not in line with practices. How come, generally, citizens do not fully recognise or appreciate institutional openness efforts? What could local governments

do differently in order to effectively transfer their openness, so that they are perceived as open as well? These questions cannot be answered by quantitative data alone. To gain more insight into the relationship between openness and trust, an in-depth examination of the mechanisms regarding perception formation is required.

Sub-question 2: *What makes taxpayers perceive local government as open and trustworthy?*

5.4.3 Interrelationship between participation and trust

Participation's potential to promote trust lies in satisfaction with the process, not so much in its openness. On the basis of deliberative democracy theory, it was hypothesised that accessible, available, and open participation possibilities promote public trust. However, institutional participation was not found to affect the trust of the general public or the trust of participants in particular. Apparently, other factors weigh heavier on public trust than the openness of institutional participation. When evaluating trust in local politicians, citizens tend to apply customer-oriented factors (system output) to a greater extent than citizen-oriented factors (system input through participation), although these two considerations are complimentary rather than mutually exclusive (Gustavsen et al., 2017). Mizrahi, Vigoda-Gadot, and Cohen (2010) find that public trust correlates more strongly with performance and satisfaction than with having a say in decision-making processes. Porumbescu (2017) finds that both satisfaction with public services and the evaluation of the quality of life in the municipality are more strongly correlated to trust than voice or transparency. Mizrahi, Cohen and Vigoda-Gadot (2020) consider satisfaction to be a key factor in creating trust. Satisfaction appears to be a stronger trust predictor than participation. In the present study, too, the more satisfied participants are with the encounter, the more trust they have. This strong positive association indicates that participation does have the potential to promote trust. Yet, what exactly happens during public encounters that contributes to trust, the survey data are unable to uncover. What public encounters mean in specific contexts (Bartels, 2013, 478) requires a qualitative examination of experiences with and perceptions of local government. Why are citizens

(dis)satisfied and when does satisfaction result in more trust? Different aspects of encounters, such as the ease of contact or taking the matter seriously, can contribute differentially to the assessment of satisfaction (Bradford, 2009, 39; MacQueen & Bradford, 2015, 432). Satisfaction and trust during public encounters merit a closer look.

Sub-question 3: *What shapes participants' satisfaction and trust?*

Moreover, the data show that citizens who exercise their voice, have less trust than the group that remains silent. Additionally, citizens who tried multiple modes of contact had the lowest trust. However, no cause-and-effect can be distilled from the survey results, as it is unclear which one comes first. It is unclear whether low trust is a result or a determinant of participation. The level of trust may also affect the way people participate. Participation does not take place from a blank sheet, as citizens have a prior image of government. The survey results show that public trust is higher in municipalities that offer *informal encounters* than in municipalities that do not, suggesting there may be opportunities to build trust. Do citizens choose a *formal* objection route because of their low trust, meaning that the level of trust has an impact on starting a certain procedure? Or do these citizens have low trust because they are dissatisfied with the formal procedure, meaning that the procedure affects their trust? Or is it a combination of both? There may be a reciprocal relationship between trust and participation (Wirtz & Birkmeyer, 2015, 392), trust levels influence participation (Lee & Schachter, 2019, 409), and there are various drivers to participate (Schmidthuber et al., 2017, 466).

The literature provides several cues for the effect of trust on participation. Lee & Schachter (2019) mention two theories that relate participation to either high or low prior trust. *Stealth democracy theory* suggests that citizens participate because of a lack of trust and raise their voices to get a more responsive government. *Deliberative democracy theory* maintains that citizens are more likely to participate in government processes in trustworthy political systems. Especially face-to-face encounters may have the potential to enhance the quality of services and outcomes (Bartels, 2013, 469) and may be able to nurture stable personal relationships through constructive communication (Bartels, 2013, 473). However,

Wijnhoven et al. (2015) examine the willingness and motivations to participate and find that dissatisfied citizens are not more or less likely to engage, and political disappointment does not affect the willingness to engage in open government projects. The effect of previous dispositions on the type of participation and the effect of different participation procedures on public trust are worth examining further. To the best of my knowledge, few empirical studies delve deeper into the possible interrelationship between participation and trust.

5.4.4 Exchange of public values?

A final reflection on the survey results is the distinction between the municipalities that have outsourced this task to an *administrative agency* in which multiple local governments work together on one or more tasks, often located outside of the municipality, and the municipalities that have kept the responsibility for the task of real estate assessment (WOZ) and local taxation in-house. These administrative agencies have the image that they are further removed from the citizen, both geographically and administratively. They are regularly the subject of public debate as to their democratic legitimacy. After all, the elected municipal council places tasks at a distance and thereby limits its own authority to make decisions and the accountability possibilities regarding the outsourced tasks.

The survey data show that, on average, the administrative agencies have implemented more institutional openness measures for the residents in their region than the independently operating municipalities. Administrative agencies offer more opportunities to ask questions, address issues, and file objections and are, in that sense, more accessible than independently operating municipalities. A well-organised feedback loop has the potential to increase data quality and decisions. Still, perceptions of openness and trust do not differ. This raises the question of whether administrative agencies are further removed from citizens than municipalities or not. The observation that the number of partnerships through administrative agencies in the Netherlands continues to increase (Staat van het Bestuur, 2020) does not yet imply that the public administration is moving further away from citizens. Regarding local taxation, administrative agencies do not appear ‘out of reach’ to the public. This result could, however, be different in other domains.

Why administrative agencies on average succeed better in implementing openness measures than independently operating municipalities, is not examined in this study. It may be related to their organizational structure, in which their economy of scale makes it possible to organize processes more efficiently and deploy employees more effectively. It is an observation, but it is not the aim of this research to distil determinants of institutional openness.

These findings require a contemplation of how values such as openness and democratic legitimacy relate to each other. It can be argued that an exchange of public values takes place. Less democratic influence of citizens on *general decision making* by local government on the one hand (the municipality attributes certain tasks to an organisation outside the municipality), yet more transparency, data insight, and possibilities to influence *individual decisions* on the other hand (more institutional openness by administrative agencies). In the light of the discussion on their democratic legitimacy, it is interesting to notice that in the public perception, these administrative tax organisations are not less visible to citizens just because they are placed 'at a distance'. The number of citizens who made contact by telephone, lodged an informal objection, or lodged an objection via legal representation is nearly equal for municipalities as for administrative agencies. Administrative agencies implement more openness measures, and citizens' openness perceptions are not lower than those of municipalities either. When it comes to the possible exchange of public values, including public perceptions on the prevalence of these different public values, this could give a more complete picture. Still, for both municipalities and administrative agencies, when it comes to promoting trust, the perception of openness is more important than institutional openness.

6. The formation of public perceptions of local government

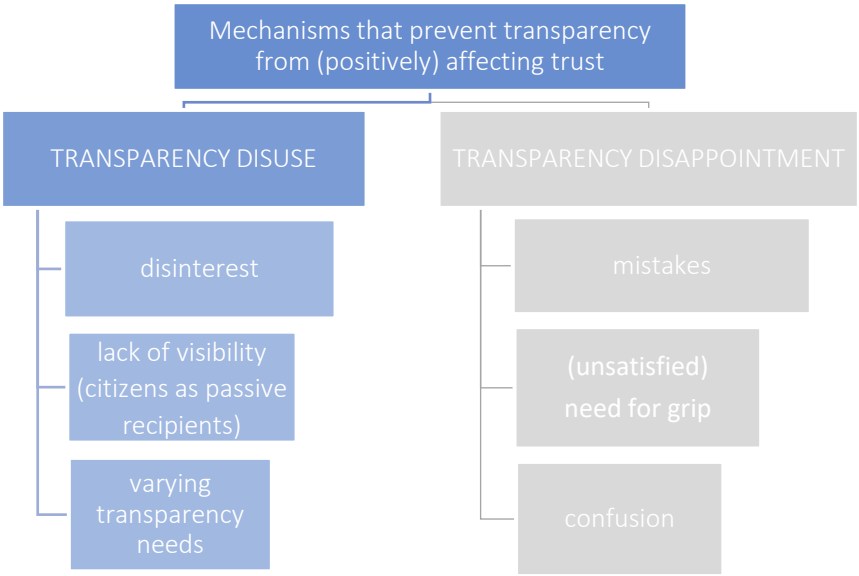
THE survey study reveals several new puzzles, two of which are addressed in this chapter. Through an analysis of focus group data, this section aims to provide more insight into the mechanisms behind some of the unexpected quantitative results. First, no correlation was found between institutional transparency and trust, even though, in the perception of citizens, transparency and trust are strongly related. The literature reveals a mixed picture as well. Therefore, this study delves deeper into the mechanisms that take place between administering institutional transparency and the formation of public trust to answer the question: *Which mechanisms influence the effect of transparency on trust?* Section 6.1 describes two main mechanisms that emerge from the focus group data, each with three sub-mechanisms, that influence the relationship between institutional transparency and trust. Subsequently, the survey results show a general discrepancy between institutional openness and perceived openness. If institutional openness measures are not decisive in creating the image of openness, the question is: *What makes tax payers perceive local government as open and trustworthy?* Section 6.2 describes taxpayers' own accounts of their openness perceptions as well as what forms the basis for their perceptions of a trustworthy government. The chapter concludes with new insights and puzzles that the focus groups bring to light.

6.1 Which mechanisms influence the effect of transparency on trust?

ALTHOUGH transparency and trust are often presumed to be positively related concepts, no correlation was found between the two in the preceding survey study. Several mechanisms prevent transparency from affecting trust or may even cause a negative effect. This section gives a more in-depth insight into some of these mechanisms, such as: the disuse of transparency and transparency disappointment, and their underlying causes. The extent to which these mechanisms occur, explains the absence or the direction of the effect of transparency on trust. Figure 6.1 gives an overview of the mechanisms that can cause a mixed effect of transparency on trust: transparency that is not used and transparency that causes disappointment. Some topics are brought up more often by

respondents than others. To do justice to their relative importance, the number of respondents' stories that demonstrate the mechanism is taken into account in figure 6.1 and 6.2, in which more prominent mechanisms have a larger box. It should be noted, however, that although the perceptions of these participants range from vastly pessimistic to fairly positive, all of them are *involved* citizens with an interest in administrative processes. Therefore, the group of citizens that simply lacks interest in institutional transparency may even be larger than can be concluded on the basis of the respondents' stories.

Figure 6.1 Mechanisms that affect the transparency-trust relationship



6.1.1 Transparency disuse

When transparency is not used by its intended audience (in this particular instance: the taxpayer), it is unlikely to affect public perceptions. Still, the reasons why transparency is not used, are multifold. This section delves deeper into the mechanisms behind transparency disuse, i.e. why transparency is not used. Based on the number of experiences and stories of the focus group participants, disinterest and visibility are the most

important reasons for transparency disuse. Additionally, the variation in citizens' transparency needs creates a mismatch between supply and demand as well.

6.1.1.1 Disinterest

The preceding survey study showed that less than half of the citizens downloaded their free valuation report. Among most participants in the focus groups, this document is known and consulted. Many participants, however, do not search for additional information. Sometimes this is due to their positive image of the municipality. High trusting citizens accept decisions more easily, and feel less urge to delve deeper into the background of the decision making.

> *'The tax rate is quite low. So I'm actually happy with that. I have no reason to doubt that it is right. I never check anything on the website you mentioned. I didn't even know that existed, or that it was possible.'* (BERT, FG3, nonvocal citizen)

Others, however, are disinterested in using transparency out of a more negative attitude. Citizens who lack trust in government, can feel as if they would get lost in the sheer amount of information available. In an ocean of information, a satisfying answer seems out of reach for them. They consciously choose not to search any further, as they lack trust in what transparency can offer them. Previous disappointment with transparency can play a role in this decision as well.

> *'The more you delve into it, the more you seem to lose yourself in it. At a certain point I'm like, I mean I am able to pay it, and at a certain point I actually don't feel like examining it anymore. But this is about my relationship with government! That is what remains.'* (PHILIP, FG5, nonvocal citizen)

In addition to plain disinterest, a gap between the perceived importance of transparency and its actual use is often observed as well. As was already revealed by Seavers (2018), even when people find transparency important, this does not yet mean that they actually use it. Some of the widely available information sources are never used by the respondents. For example, several respondents indicate being interested in the way real estate assessment works. Such information is already available on most

municipal websites and is published in local newspapers, yet the respondents have not taken the step to actually consult those sources. Even when citizens themselves expect to be able to obtain more detailed information easily, they do not request it. Transparency is deemed important, yet apparently not important enough to go after it yourself.

> *'They don't live up to it, being a 'transparent government'. (The exact calculation) sounds very interesting to me. It's not like I can't live without it. And I think that if I would make a call to the municipality, I would find out. -YES?- Yes.*
> (HUGO, FG4, nonvocal citizen)

Apparently, a 'transparent government' is expected to provide the information of its own accord and tailor it to the individual information needs of the citizen concerned. Apart from the question of whether this is a realistic expectation, it can create the perception of a non-transparent government. The difference between 'receiving' and 'obtaining' information is a recurring theme in the focus groups. This brings us to the second reason that transparency does not have the expected effect on trust: the visibility of the transparency provided.

6.1.1.2 Lack of visibility

Transparency is not always seen by the public. This seems somewhat contradictory at first sight, but it is the transparency that citizens simply do not know about. In the domain of this study, several information sources are publicly available: websites for anyone to consult (the national website that publishes all residential values, free of charge), or information on the personal situation is freely available after a secure login (the municipal valuation report). The good old-fashioned 'asking the neighbours' about their assessment is still a widely used option as well. In a quest for a better understanding of decisions, most participants use one or more of these sources yet leave other important sources of information untouched. For example, strikingly few participants mention the municipal public website as their information source, even though this is widely used by local governments to explain the background of the assessment system and the decision-making process of 'how things work' – a recurring topic when talking about the information needs of the participants. This shows that some of the available general information is simply not consulted.

Moreover, only a minority goes the extra mile gathering additional information, such as buying 'purchase price information' at the cadastre, consulting municipal permits, or reviewing online home sales ads. And this is done out of a general interest in real estate, more so than to check their municipal assessment.

The stories reveal that this *lack of visibility* is partly due to the fact that, at times, citizens act as passive recipients of transparency. Yet, the way in which government transparency is set up often presupposes an active attitude on the part of citizens. Even when people are 'digitally active spectators' (Hupe, 2022, 216), this does not mean that they are also digitally active citizens. Regarding the role of citizens in public encounters, Van Eijk & Steen (2022, 64) argue that in its actions, the government should better match what the citizen expects, and vice versa. The view of citizens as active information gatherers, while, despite an existing need for information, they often assume a more passive role in the service delivery process, can cause a misfit. The stories reveal that such a mismatch can occur when it comes to the way transparency is offered.

> '*I personally find that opaque. You have to - everything can be found on the internet, that's not the problem. But I just don't have the time for that. It should be assisted more*.' (BAS, FG 2, nonvocal citizen)

When asked about information needs, the majority of the respondents mention what the municipality should bring to them, as opposed to where they themselves could look. The transparency offered does not always result in the presumed active role of citizens or interactivity (Moon, 2020, 554). In the conversations, a mismatch arises between the municipal presumption that curious or even suspicious citizens actively go and find information, as opposed to their sometimes passive attitudes as transparency recipients.

> *'You can request it. (…) But one always has to ask. Always ask for it*.' (FLORIS, FG5, exercised voice)

In addition to this sometimes unconsciously ingrained passive attitude, there are also citizens who actually feel dissatisfied with the self-reliance

that is expected. They believe that the government should be much more proactive and should enforce the information. 'Enforcing information' refers to making sure that information is readily available and accessible to the public. They believe the municipality should take active steps to disseminate the information and take measures to ensure that the information is actively communicated so that it is known to the public.

> *'When we talk about transparency, you see that the municipality says: do you want to know how I determine the value? Some self-sufficiency is expected of you then. You have to look up your valuation report. Well, you do that digitally, but that is a hassle. (…) There is an underlying document. Provide that underlying document right away then!'* (JULIAN, FG1, nonvocal citizen)

An important implication of the difference between 'passive reception' and 'active retrieval of information' is that the way in which transparency is often set up does not appeal to the larger public, risking transparency not being seen. Transparency by most government organisations is still often aimed at making information available on request. Awareness of the necessity to actively inform citizens about decisions when you want transparency to also be felt by those citizens, can improve the perception of transparency –which in the literature and in this study does show a strong correlation with public trust. Going the extra mile to proactively provide information, may not only better meet citizens' needs –even when they do not use it–, but it could thus contribute to a positive image of a 'transparent government'. After all, in the absence of repeated notifications on the available information (sources), the impression may arise that the municipality deliberately withholds information. It is a more comprehensive concept of transparency: not just which information is available, but also how does it adequately arrive at those who want to know? The gap found between passive reception and active retrieval of information is one of the reasons why *implemented transparency* does not translate into *perceived transparency*, and thereby does not show the expected effect on public trust. This mechanism is, to the best of my knowledge, not addressed in the literature yet.

6.1.1.3 Varying transparency needs

'More transparency!' is often called for, as if it were one thing. Yet there are many different forms, types, and manifestations. First of all, what is government transparent about? The literature mentions the difference between process and rationale transparency (De Vries et al., 2017, 7) but also the difference between positive and negative messages about government (Grimmelikhuijsen, 2011, 36). In addition to the content of the message, this study has included the direction and means of being transparent (proactively or responsively) as well as data insight (what data does government register about citizens that is used in decision making?). In order to effectively deploy transparency to promote trust, the right kind of transparency is needed, and the type of information is important in strategically deploying transparency to promote trust (Cucciniello et al., 2015, 580). Yet, the difficulty is that information needs, differ from person to person. Some citizens are interested in how tax money is spent, so that they can feel they are making a valuable contribution to society through their taxes.

> *'I often think it's a pity that the municipality misses this opportunity to briefly explain what it is they spend that money on.'* (MARGOT, FG4, nonvocal citizen)

While others seek more insight into the underlying valuation system in order to control government decision making.

> *'It's just not a good process. And that is why it is important to make the valuation transparent: how did you decide that?'* (HANS, FG2, exercised voice)

Moreover, when talking about transparency and information provision, most participants mention their own data. Transparency generally does not seem to evoke the association of general information about the work of the municipality or even of getting an answer to one's questions (proactive and responsive transparency). Respondents lean more towards data insight: what data does the municipality register about me and my home, and how does this data affect the decision? Even when there is a need to understand the general system, it stretches as far as how that system relates to the specific outcome in an individual case.

> *'I think it's more important that they provide relevant information. Like last year, I think, the law has changed regarding appraisals. So instead of cubic meters they now use square meters. That has had enormous consequences.'*
> (NINA, FG4, exercised voice)

The level of knowledge among the respondents varies greatly as well. Some have a great deal of experience with administrative processes and a remarkably high knowledge of the real estate market, while others appear to have neither. As the survey study revealed (table 5.6), knowledge does not show a strong correlation with public trust. Trust slightly increases with increased knowledge, although only very weakly. Homeowners with low self-efficacy, who feel they cannot compete against the municipality, may be more inclined to use legal service providers who do the objection procedure for them, hindering any direct communication between these homeowners and the municipality.

Although not everyone is interested in the same type of transparency or triggered to actually use it, the conversations do provide a multitude of examples of an information shortage and misunderstandings, which the municipality could easily provide. For example, misunderstandings about the independence of yearly appraisals, the misconception that decisions are produced automatically, or the use of sales prices to determine the market value. Misunderstandings that, when not addressed, risk turning into suspicion or even distrust.

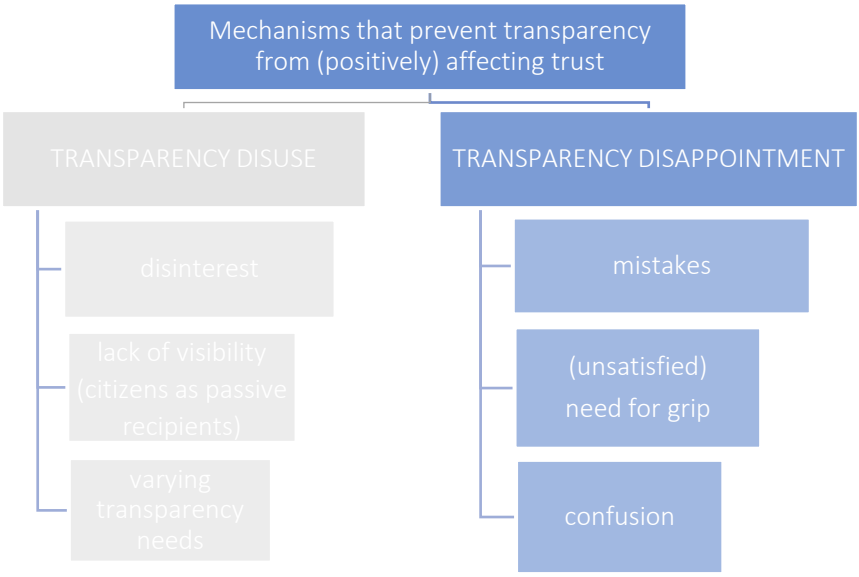
> *'I thought it was crazy, actually, to put a reference from the owner-occupied sector next to our social housing building. And then the price! Why are you doing that? Is that to push up the price?'* (OLIVIER, FG2, nonvocal citizen)

Such examples reveal the necessity of actively and repeatedly providing clear information. The aforementioned mechanisms cause a mismatch between supply and demand of transparency, resulting in disuse. When this gap is bridged, transparency has a better chance of having an effect.

6.1.2 Disappointment with transparency

In addition to disusing transparency, another mechanism that prevents it from positively affecting public trust is disappointment with the transparency that is provided. Such disappointment can be caused by the mistakes it reveals, by the remaining unsatisfactory feeling of a lack of grip, or even by confusion caused by transparency. The next sections describe these mechanisms more in depth.

Figure 6.2 Mechanisms that affect the transparency - trust relationship



6.1.2.1 Mistakes

Transparency does not promote trust when citizens are disappointed with the information found. Such disappointment has different origins. First of all, transparency reveals mistakes. Especially when it comes to data insight: any mistakes in a person's data –either real or perceived– decrease trust in and thereby acceptance of the end result: the decision.

> *'This is not my house. And so every year I say: can I have the old photo back? (…) And every year they just use that picture, they remain using that picture! And then I look at those reference buildings, and I think well, maybe that is a different house too, you know?*' (NINA, FG4, exercised voice)

Grimmelikhuijsen (2012, 235) refers to this mechanism as the demystification of government, as a result of transparency that reveals mistakes. On the basis of these respondents' stories, it does not seem to be demystification, as Dutch citizens already generally do not tend to put (local) government on a pedestal. However, apprehension about the correctness of data, combined with a lack of insight or access to further information, makes citizens doubt other data or decisions as well. This can result in a negative image. Unwarranted differences –or at least to the citizen, inexplicable differences– can even create suspicion of possible ulterior motives, decreasing trust in government.

> *'Next to me, similar house, mirror image, decorated a bit differently. It is assessed at € 299.000, almost a ton less than me at € 390.000. Might that have been the house of a city councillor? I do not know.'* (ROVER, FG2, exercised voice)

Although the importance of using correct information is widely recognized, not everyone reports incorrect data, such as object characteristics, to the municipality. Some do not see the relevance of passing this information on or feel they can only raise issues in a later phase, such as a formal procedure. At times, citizens can be 'calculating' as well. Some participants understand very well which information leads to a higher tax bill and withhold this information from local government. They consider this to be justified as well. At the same time, the municipality is expected to register the data correctly. Correct data may then also be understood as far as 'not to the home owner's disadvantage'.

> MAEVEN, FG4, nonvocal citizen: *'We did a renovation at the time. We reported this to the municipality. And somehow they have not incorporated that into the WOZ-value. And then I think well, should I point that out to them?*
> *MARGOT: No, of course not. ROBBERT: Of course not, no. HUGO: I also keep the square meters as low like that.'*

6.1.2.2 Unsatisfied need for grip

In addition to mistakes, the conversations with respondents reveal there is even more to it, as another source of their disappointment rises to the surface. A reoccurring theme in the focus groups is the need for more grip on government decision making. The participants express a longing to fully understand what is going on, as well as the possibility of checking decisions in great detail. Such high expectations are, however, difficult to meet.

> *'In government everything must be transparent, traceable. And I slightly do miss that here. They try to give all the information, but I cannot exasperate.'* (HUGO, FG4, nonvocal citizen)

Moreover, some citizens feel as if they have no idea what is happening 'behind the closed doors' of the municipal decision-making process. Looking into it further and having the subsequent experience of not being able to figure it out can even create a sense of arbitrariness.

> *'Give me a handle on how they arrived at that calculation. And why they use those reference properties. Then I don't have to invest anymore. Then I can accept. If they show me how they arrived at that amount, I can accept it. But this makes no sense. It's pure randomness.'* (NINA, FG4, exercised voice)

The transparency offered is often not quite sufficient for low trust citizens, an important portion of the users of transparency. Their need for grip, or expectations thereof, transparency appears unable to satisfy. Moreover, this reveals an interaction between transparency and trust. Low trust creates a need for more information in order to control decisions. Yet, when that need is not satisfied, trust drops. On the other hand, when trust is high, there is less longing for detailed information. Low trust combined with such uncertainty can even create feelings of powerlessness, which transparency alone appears unable to solve.

> *'It's just not clear to me why. And often incorrect information is used. And if you bring this to their attention, you get nothing.'* (LILY, FG5, exercised voice)

Although the experienced lack of grip is not solely reserved for those with little trust, going the extra mile to check and wanting to recalculate the decision appears especially present among low-trust citizens. Generally, the stories of the respondents confirm the earlier finding in the quantitative study that searching for more information is associated with low trust. When citizens have doubts, they are more likely to look into it further. Citizens with high trust do not have this urge as much. Thus, the relationship goes both ways. The survey examined the effect of transparency on trust. Yet the level of trust affects how these citizens view transparency, whether they want to make use of it, and how they experience it. This could lead to a vicious circle.

This insight into the doubtful disposition of transparency users is a first step towards a better alignment between the transparency offered and the recipients' needs. Still, the observation that citizens desire to know what is happening in such great detail can be considered quite remarkable. After all, in many other aspects of everyday life outcomes of automated processes and technology are commonly accepted. Apparently, this is different when it comes to decisions by the local government. This interplay between transparency and trust confirms the importance of public trust for public acceptance of decisions.

6.1.2.3 Confusion

At times, the transparency offered causes more confusion than it provides any answers. The confusion that citizens experience is part of the information overload (Ripken, 2006, 160; Heald, 2006, 35). The literature emphasises *information overload* as a negative effect of a transparency overflow, or, as the Dutch expression goes: 'not being able to see the forest beyond the trees'. When citizens receive too much information, it causes confusion. Albeit it is not the sheer amount of data that is the problem, often it is the *context* of the information that is lacking. It is hard for citizens to understand why certain information is provided, which input is or is not used, and which data is actually relevant. Evidently, confusion does not promote trust and can even create suspicion instead.

> *'Why is it so complicated? And why don't I understand it? That creates feelings such as: do I pay more than my neighbour?'* (PHILIP, FG5, nonvocal citizen)

For example, in this empirical context, the municipal valuation report is a widely used information source. It contains details on one's property and on three comparable recently sold reference properties that should provide an indication of the market value of your property. At the same time, it is a salient source of confusion among participants as well.

> *'You can go to a website, but that is limited. So I actively look into that, and I find that the information they provide is actually insufficient to properly assess it. And sometimes I don't understand it at all.'* (HANS, FG2, exercised voice)

Confusion seems to fuel uncertainty rather than reassuring citizens. This contradicts the assumption of *agency theory* that the agent (government) through transparency lessens uncertainty among the principal (citizens), making the principal feel more in control (De Fine Licht et al., 2014, 114). For instance, the use of jargon can lower perceptions of correctness when citizens view terms differently. In this domain, the term 'appraisal' evokes the association of in-house viewing by a human being but not of an automated comparison by a computer. In both cases, the market value is estimated. The valuation report is a frequently recurring example where confusion, (perceived) mistakes, and visibility all rise to the surface all at once, causing transparency to lack a positive effect on public trust.

> *'I really wonder what those reference houses are for. Are they determined by lottery or does the computer punch out some numbers? You do not know. And that is supposed to convince you.'* (FREDDIE, FG2, exercised voice)

The 'information overload' seems at odds with the previously mentioned mechanisms of 'lack of visibility', where the information does not reach the recipient, and 'varying transparency needs', whereby the variety of citizens' needs can only be met by making many (different types of) information available. Still, all mechanisms show that continuous monitoring of user needs to see if supply meets demand is necessary.

Besides making information available through convenient channels, assisted information has a better chance of getting across. 'Assisted information' then refers to information that is made more accessible or easier to understand through the provision of additional guidance, such as clear and concise explanations on its relevance. For example, why is the information provided. Nonetheless, the problem of *transparency's importance* versus its *actual use* remains. For example, the fact that not all sales prices can be shown and that, by way of illustration the municipality selects a few sold homes, is already elaborately described in the valuation report itself. Still, citizens do not tend to notice the fine print and focus on the data that is most visible. Confusing information does not promote trust and can even substantiate negative perceptions of municipal intentions.

> *'Why did you choose just those three? Were they perhaps the three highest? That you don't know, and the municipality doesn't think it's necessary to explain that either.'* (JULIAN, FG1, nonvocal citizen)

6.1.3 Concluding remarks on the transparency-trust relationship

This section has shown that several mechanisms can occur that prevent transparency, which in the public's perception is closely related to trust, from promoting trust. At the same time, it is striking that despite all these mechanisms, the earlier survey study did not find a negative effect either. Thus, in spite of the possible downside, transparency does not cause trust to decrease either.

Depending on the extent to which these mechanisms manifest themselves, transparency may or may not have an effect on trust. Such mechanisms are complex and cannot be easily captured in simple schemes or solutions. The question remains under which circumstances these mechanisms occur and how they can best be mitigated. This description does, however, offer a starting point for more awareness of these mechanisms that occur in reality regularly. This insight may temper the expectations of transparency. The influence of transparency may simply be limited. For example, clarity may not immediately remove feelings of injustice among low-trust citizens.

'Then it may be clear, but even then you can say: it is unjust.'
(LOVIS, FG5, exercised voice)

Adhering to a more positive image of the malleability of society, this section does provide some tools to influence these mechanisms. More insight into these causes of disuse and disappointment is the first step towards a better alignment of transparency supply and demand. To improve *visibility*, information may be brought to citizens more proactively rather than citizens having to seek the information themselves. At the same time, *confusion* and *information overload* can be limited through 'assisted information'. This knowledge can help governments deploy transparency resources more effectively when the aim is to promote public trust. Nevertheless, if there were only one lesson that sticks out of it all, it would be that the relationship between transparency and trust behind the front door –like any good marriage–, is more complicated than first meets the eye.

6.2 Tax payers' perspectives on municipal openness and trustworthiness

THE second goal of the focus groups was to uncover what makes citizens perceive government as open or closed and as trustworthy or untrustworthy. In the focus groups, citizens, mainly home owners and often in their capacity as tax payers, express how they perceive the municipality and what they believe it could do to be more open and trustworthy. Considering openness and trustworthiness are closely related concepts in public perception, the examples given by the respondents often contain elements of both. Although the concepts are related, this chapter attempts to structure them separately. The following sections describe the image these citizens have of the municipality and illustrate how that image was formed.

6.2.1 Openness perceptions

6.2.1.1 An impenetrable anonymous government

Despite the fact that the Dutch municipalities are the tier of government closest to citizens, many still perceive the municipality as an anonymous and impenetrable bureaucratic apparatus. Some even feel as if they can hardly compete with such a powerful government. In their perception, one

almost has to know someone –an insider with special skills and knowledge– to get in.

> '*Very difficult, very difficult. Very laborious. You really have to be, well, tenacious. And you need the right people that want this too. Who can, at some point, offer knowledge of counterplay, and that have more insight into how those processes manifest themselves. I find that very difficult.'* (HANS, FG2, exercised voice)

That the municipality is still experienced as quite closed by many participants becomes clear in their experiences with responsive transparency. Many still have the experience of having to resort to formal procedures in order to just receive an answer.

> *'All you could do is object. Because you really can't get an explanation in any other way.*' (ZOEY, FG5, nonvocal citizen)

Written letters citizens receive from government are subject of criticism as well, especially when it comes to its language use.

> *'It's just like, we put a lot of expensive words on paper, so that we give you the impression that we know best. But they don't know.'* (LOVIS, FG5, exercised voice)

As a result, citizens feel distanced from local government, as they sense that the municipality hedges and shields itself in advance instead of keeping the lines open. Encountering a closed government goes hand in hand with distrust in its decisions.

> *'Because of digitization, and because of those letters, and such a telephone number where you have to shout out the name of the city –well, you name it–, that creates a distance. That creates distance. And also feeds the feeling of: well, am I paying more than someone else?'* (PHILIP, FG5, nonvocal citizen)

Moreover, one notable recurring peculiarity is that inadequate or *incomplete* answers are perceived as *no* answer at all. It does not come as a surprise that if you do not receive any answer at all, trust drops. However, if an answer is not clear or satisfactory in the eye of the citizen,

this can be experienced as not having received any answer. For example, one participant indicates she hasn't received an assessment yet and is still waiting for a response from the municipality to her objections, while later on in the conversation it turns out that an appeal is already pending with the court. This means the previous two stages of contact with the municipality have already been completed and closed. So while the municipality thinks the job is done as the formal procedure has come to an end as the written decision on the objection has been sent, the citizen is still waiting for an explanation or even for an additional answer. This is an extreme, yet not an isolated, example. It also applies to other citizens with more knowledge of and experience with municipal procedures.

> *'No explanation at all. To all of my other objections that were granted, I never got a motivation as to why they were granted either. Just the phrase 'it has been granted'. So I have to write everything down again. Every time repeat myself, to bring about that reduction again.'* (NINA, FG4, exercised voice)

The question can be raised about how far the municipality's responsibility goes to inform citizens in such a way that they understand where they are in the process, almost like a representative or consultant would do. Nevertheless, it is clear that these examples of lack of clarity do not contribute to building public trust in the municipality. It emphasises the importance of *rationale transparency* (De Vries et al., 2017, 20), as the absence of an explanation as to why something is or is not granted, negatively affects the citizens' image of municipal openness. This image of an anonymous and closed local government, seems to contradict the efforts municipalities make to be open towards their citizens, such as the variety of openness measures implemented.

6.2.1.2 Appreciating personal contact

It is quite striking that experiences of personal contact with individual municipal officials are mostly experienced rather positively, even by the participants who largely distrust the municipality. This is in line with Goodsell (1994, 180) that 'meeting a real bureaucrat, shatters bad stereotypes'. Individual officials –whether they are an appraiser, a community police officer, or a community centre employee– are all

assessed positively. Still, it appears that the image of the municipality is influenced only to a limited extent by individual officials. More than a single satisfactory interaction with a public official at the micro level is needed for the macro-perceptions of the municipality to alter. Moreover, more issues than the encounter play a role in that image, such as the end result of decision making, the citizen's interests, and previous experiences with other street-level bureaucrats. The competent or benevolent civil servant therefore seems to have a broadly positive, yet limited effect on perceptions of the municipality as a whole.

> *'He was a very amiable man. And well, I think he was also objective in his value, and his appraisal. He was open, let me put it that way. So he walked around everywhere and told what he thought of the rooms (…) He queried well about it all. And we could share all our information with him.*' (ELLA, FG3, exercised voice)

Personal contact contributes to giving a face to the municipality, which can be experienced as an abstract or anonymous entity. Some citizens are fully aware that there's no such thing as a free lunch and have realistic notions about the costs and benefits of personal contact.

> *'The municipality uses general principles and tries to get as few exceptions as possible, because every exception costs money and every visit from an appraiser costs money.'* (TOM, FG2, nonvocal citizen)

> *'The city council indicated that citizens are entitled to a human approach. And that means that everyone, if they call, someone will come over. They just do. Costs a lot of money, though. It costs a lot of money, but you might earn it back because you have far fewer objections and appeals. That could very well be. They are super customer-oriented and then come right over. Well I say that's good!'* (ROBBERT, FG4, nonvocal citizen)

Still, there is a difference between sending an official over on every occasion and the public perception that personal contact is possible. It seems to be more about getting the message across that we're not dealing

with a machine here, but a human being. A municipality with accessible officials instead of an impenetrable apparatus.

> *'Yes, that they are real, say, people made of flesh and blood, right? You can shake hands with them at the New Year's party, so to speak.'* (BERT, FG3, nonvocal citizen)

6.2.1.3 Different facets of local government

In the focus group conversations on openness, it becomes clear that there is no such thing as *the* government, and even no such thing as *the* municipality. The municipality is charged with very diverse tasks that evoke different experiences and perceptions. These entities cannot be lumped together when speaking of municipal openness, as citizens are quite capable of differentiating.

> *'You ask for experience with the municipality. It doesn't exist. All parts exist. Politics differs very much in accessibility from the civil servants. And there is also a huge difference among the civil servants. The city management department in particular is very accessible and very helpful. And the urban development department is very closed and very difficult to get into, and never cooperates. So yes, it is very different.'* (MARGOT, FG4, nonvocal citizen)

Moreover, the differentiation between departments implies that the image of the municipality as a whole cannot easily be limited to one implementation task. And vice versa, as experiences with other departments affect perceptions as well, one domain may only have a limited effect on perceptions of the municipality as a whole.

> *'No [trust at all]. That sounds a bit harsh but I actually do have to say it, yes: none. And that adds up to all the other things I've been through with the municipality. Well, I really don't trust at all what is going on there.'* (HANS, FG2, exercised voice)

Remarkably though, nearly all examples presented by the participants involve the direct living environment. Recurring examples are consultation meetings on building plans, sustainability collectives, parking policy, garbage collection, building permits, and neighbourhood habitability

(which varies widely - from street maintenance and installing fibreglass to community policing). They can all be categorised as issues with one's immediate surroundings, of which real estate assessment (in Dutch: WOZ) is just one example. Hardly anyone mentions other predominant municipal tasks, such as the social domain, education, or public safety. It appears that images are formed within a certain framework, here being: the physical environment, with one's home in the centre. At times, national government, the national tax authority, or politicians are mentioned as well, yet to a much lesser extent than the local living environment. This corresponds with the finding of the survey study that trust in the municipality is more strongly related to its perceived openness than to trust in the national government.

6.2.1.4 The digi-paradox

Digitization has not increased the image of openness, even though it has undeniably increased the number of openness implementations. Digitization has enabled more ways of getting into contact with government as well as more possibilities to gain insight into data. Nevertheless, the image of openness has not changed for the better. This divergence of increased openness measures as a result of automation and the lagging image of openness can be referred to as a digi-paradox.

> *'But this is automated, right? That's not a human doing that. This is done automatically.'* (HUGO, FG4, nonvocal citizen*)*

With automated processes, the impression arises that no human is involved anymore, and citizens miss the faces behind automation, even though many officials are involved in the background. Citizens' experience of dealing with an automated process tends to diminish their openness perceptions. This generates increasingly high demands on the transparency of such processes, inherently risking disappointment from such high expectations. The 'techno-optimistic perspective' on public administration in which technology diminishes errors, which would be deemed good from the citizen perspective (Hupe, 2022, 212), does not seem to hold up. One example is the 'algorithm register' that was launched in December 2022, which aims to publish the use of algorithms in

government decisions and to clarify how these algorithms work and how they are used. However, the question is whether the register can increase the image of openness.

> 'It all has to be very efficient. That doesn't help at all in that feeling of appreciation. But do we want that too? People have also all become very individualistic and do not want to pay extra for that feeling of appreciation. But they do miss it.' (ELLEN, FG4)

This finding seems to contradict the finding that digital interfaces do not affect citizens' satisfaction in public service encounters (Prokop & Tepe, 2021, 438). Similar to the distance digitalization can create, citizens can experience a distance when municipal governance and implementation are separated, for example, because of the transfer of municipal tasks to implementing organisations out of town. Although such organisations have more resources to implement digital openness measures – which they in fact do, as the survey study has shown – citizens' perceptions of their openness are not enhanced.

> *'So the distance gets bigger. So where in the past you could, so to speak, just walk to the town hall and say: can you explain to me what's going on? Or indeed could say to the alderman, like: well guys. That all disappears from view. And I understand that simply because our society is set up for it that way. But I think it's not good.'* (FLORIS, FG5, nonvocal citizen)

Nowadays, citizens can engage less with government via face-to-face contact and instead deal with public sector organisations purely on a remote basis (Lips, 2010, 273). Even though some citizens are reminiscent of old times where town hall was a place for citizens to meet, this seems to be more about imagery than the automation itself.

> *'And make the entrance a bit more cozy when you enter the town hall. Not like: what are you doing here? Do you have an appointment? That's everywhere these days: do you have an appointment? Even here I had to make an appointment.'* (SAUL, FG1, exercised voice)

6.2.1.5 Concluding remarks on openness perceptions

Although the survey study showed that actual openness measures and perceived openness can diverge, the focus groups show that citizens base their image of the openness of the municipality on concrete experiences. Citizens' perceptions of the municipality do not appear to originate from some general image of government. Their individual experiences cannot be properly captured in quantitative measures of openness, making the qualitative examination a valuable contribution to a better insight into the formation of openness perceptions.

So what does make these citizens perceive local government as open? Reasons that these citizens give for their perceptions of a non-open government are the shortcomings in responsive transparency, quick reference to formal procedures, complicated language use, and not getting a complete answer that is experienced as no answer at all. This image is not limited to one implementation task but concerns the municipality as a whole and is influenced by experiences in other domains concerning citizens' physical living environment as well.

Apparently contradictory are the positively valued experiences with personal contact and the still widespread image of an impenetrable apparatus. Moreover, the digi-paradox implies that implementing more openness possibilities and giving insight into more data by itself is not enough to increase openness perceptions. Citizens tend to miss the non-anonymous official. However, bringing back a human face to the municipality could also be a matter of imagery. It does not imply that many people will suddenly visit town hall. It concerns the image of openness, not its actual use. Improving perceptions of openness instead of solely focusing on openness measures offers opportunities to build trust, considering that these concepts are closely related in the public perception.

6.2.2 Perceptions of trustworthiness

There is reasonable consensus in the literature that trust consists of three elements: perceived competence, benevolence, and integrity (Grimmelikhuijsen, 2012; Mayer et al., 1995). A qualitative description of these three elements of perceived trustworthiness adds richness to the quantitative analyses. From the stories of the focus group participants,

mainly in their role as local taxpayers, it is distilled what they think of when it comes to trust, and what makes them perceive local government as (un)trustworthy. From these conversations, some differences arise in perceptions of the benevolence, competence, and integrity of the municipality. First of all, the vast majority of the participants has a positive view of the benevolence of the municipality. It becomes clear that these citizens see this municipal benevolence, the willingness to help, as part of the trust.

> *'When there is a reasonable story, and it's all been explained to me and he came over. Then I say yes, if someone actually tries this hard, in all fairness, as a citizen, I think it's fine.'* (ROBBERT, FG4, nonvocal citizen)

Even among citizens with (very) little trust in the municipality, perceptions of benevolence lean towards the positive. On multiple occasions, participants themselves indicate that they want to name this positive image in addition to mostly sharing negative experiences. Wishing to name something positive could indicate they would rather see their perceptions of government be better. To say the least, it seems that these low trust citizens do not see everything government does in a negative light, as they are still able to recognise and appreciate benevolence. Nevertheless, the stories reveal that trust consists of more than benevolence alone. From various examples, it becomes clear that even though benevolence is appreciated, by itself it is not deemed enough to solve any problems.

> *'Then you notice that, well, those people are just trying to do their best. Yes, they answer in good conscience. But yeah, it's just that the answer turns out not to be correct, which well, in some cases is quite important.'* (MAX, FG1, nonvocal citizen)

Often, when there is a negative image of the municipality, it is attributed to a lack of competence. Incidentally, often low competence is not regarded as the result of a lack of goodwill of individual officials, but more so as a result of too little municipal capacity, the processes, or the systems in which they work. When both benevolence and competence are perceived to be insufficient, low perceptions of integrity lurk as well. Contrary to perceived competence deficiencies, the integrity of the

municipality is only questioned by the participants with very little trust, who are not hesitant to express their doubts.

> *'I used to work in a country where it was customary to talk to the tax inspector about the tax assessment, and we called that corruption at the time. Here I feel this is a little bit, well, it's bargaining. It's on the verge of. I don't think it's an usual way of doing things.'* (HANS, FG2, exercised voice)

A frequently heard issue is the lack of independence of municipal officials. While independence is not the same as integrity, it does touch upon their integrity. After all, their sincere intentions and work ethics are called into question. Especially in a formal procedure, citizens doubt officials' capability to review previous decisions as well as the self-cleansing capacity of the municipality to rectify mistakes.

> *'And then they send someone to appraise and who knows business. Can't judge the latter, but she was employed by the municipality that paid her salary. And well, that gives some suspicion of pleasing the boss.'* (ROVER, FG2, exercised voice)

Another subject related to integrity that came up in the image of the municipality is the perception of conflicts of interest, for example, when government also acts as a private party. The unequal balance of power between government and citizens, can leave the impression of an abuse of power. The image of public organisations and politicians bargaining and pursuing self-interests is mentioned, along with low public trust in central government as well. There is the impression that the government is primarily concerned with its own interests rather than the general interest.

> '*It's all the same. There's no more trust because everyone thinks it's all just negotiating and of course self-interest, which is most important everywhere… The same government, in those two roles, will never become credible as an authority. I am simply faced with the biggest distortion of competition.'* (FREDDIE, FG2, exercised voice)

Nevertheless, others with largely negative perceptions of the municipality are still quite hesitant to question its integrity. Such hesitance can also be seen when using the term *untrustworthiness*, as labelling the municipality

as untrustworthy is considered too harsh even '*if they fall asleep occasionally and are a little bit slow*' (JULIAN, FG1, nonvocal citizen). This reveals that a portion of low-trust citizens would still rather not label their relationship with the government as negative, even when their stories suggest otherwise. Funnily enough, when it comes to integrity, the conversations also show that 'turning a blind eye' can be interpreted positively as well, when it is to the benefit of the citizen concerned.

> ROVER FG2: *I would like to support that. Individual officials are willing to turn a blind eye to some rules. If that is realistic and convenient for you, in my experience*.
> MATHILDE (researcher): *Right. And is that because of the quality of the employees you are in contact with, or is it something else?*
> FREDDIE: *Well, indeed.* VALERIE: *I do think so. These are people who think independently.'*

This shows the tension between the principle of equality (or perceived equality) on the one hand and the provision of tailor-made solutions on the other (Huisman & Jak, 2021, 17), between the general interest of the public and the individual interest of the citizen, and even between the official's accountability and making decisions independently, i.e. his relative autonomy from organisational authority (Lipsky, 2010, 16). These are all requirements that make a civil servant credible in the eyes of these citizens, as the following sections will also show, yet they are contradictory at heart. This is in line with insights about *goal ambiguity* in public management. An organisational goal, such as enhancing public trust, becomes ambiguous when it is open to a number of different interpretations, for example regarding the direction of organizational activities towards that goal (Chun & Rainey, 2005, 532). Conflicting activities can hinder achieving the desired outcome, and goal ambiguity can even harm performance (Jung, 2014, 207). These examples stress some of the difficulties of properly implementing street-level bureaucracy and justly providing public services.

Examining the three elements of trustworthiness perceptions shows that building public trust can be a demanding and difficult venture and may comprise layers. Municipal benevolence is generally perceived positively,

and a lack of integrity is mentioned only by very low trust citizens. This may offer opportunities for the role of perceived competence, as it may tip the scale towards the positive or the negative. Transferring municipal competence more into the public eye, could enhance trust. Yet, if these elements of trustworthiness interact similarly in other domains and whether, in fact, perceived competence is most decisive in enhancing public trust, would merit more research.

6.2.3 Trust antecedents: to what do municipal residents attribute their public trust?

In addition to the three components of trustworthiness, the following sections describe what citizens themselves mention as the reasons for their trust, or lack thereof, in the municipality. Persistent administrative pet peeves, if you will. As they often fall outside the tax domain, these perceptions are not solely reserved for *taxpayers*, but other citizen roles may take on as well, such as being a *municipal resident*. Although each citizen is different, their stories do contain several recurring examples that contribute to a negative image of the municipality. Even though the emphasis is often on what is not going well, these stories provide clues on how municipalities can prevent a trust decrease.

6.2.3.1 Admitting mistakes and taking responsibility

The first is the perception that the municipality does not admit its mistakes. In such cases, the citizen lives under the assumption that the municipality has made a mistake and refuses to admit it. Although the legal objection procedure is intended as a low-threshold option to rectify errors, the impression exists among citizens that the municipality is unwilling to do so.

> *'But it is the denial. I think that's the worst thing about it actually. Certainly by the municipality.'* (HANS, FG2, exercised voice)

Several of the respondents' examples fall outside the empirical domain of this study, as a result of which I cannot judge whether mistakes have indeed been made. For the examples that do fall within this domain, however, I dare say that not in all cases mistakes were made – at least to the extent that decisions were in fact taken in accordance with applicable law. Nevertheless, citizens live under the assumption that an error has

been made, yet has not been rectified, implying that the municipality's explanation of the decision has apparently fallen short. This can be interpreted in two ways. It may fit within a broader societal trend of people distrusting government and information. It is hard to overcome distrust with providing information alone. Or it could also be that when communication is inadequate and the citizen, out of ignorance, judges that the outcome is incorrect or even absent. This emphasises the importance of a clear explanation of *why* a citizen's objection is not met. In the absence of a clear explanation of the decision-making process, the image remains of a government that is unfair or untrustworthy. Not admitting mistakes in an attempt to uphold the image of trustworthiness undermines trust instead. Similar to the denial of mistakes, citizens sometimes sense that civil servants are not held accountable and that the government as a whole does not take responsibility.

> '*Nobody ever did it. We did not do that. They all say that.'* (FREDDIE, FG2, exercised voice)

Another related negative perception expressed in the focus groups is about officials 'shifting responsibility' onto others and not daring to take a decision on their own. Although this perceived apprehensiveness to make decision seems at odds with civil servants who are not held accountable for the things they do, these ideas can very well coexist in citizens' negative perceptions.

> *'Then he hides behind the statement: 'I'm going to deliberate'. And shared responsibility is no responsibility. And I do miss that. Make a decision, and just say yes or no. But no: 'provided, if, as long as, unless'. (...) But the timeline continues and you can't get a grip on it. So I think that even civil servants who do have a responsibility, sometimes do not dare to take it.'* (BAS, FG2, nonvocal citizen)

When citizens need something from the municipality, there is a dependency on the government. The municipality is viewed as an anonymous, difficult-to-access entity, and the only reference the citizen has is the official he meets. Encountering perceived indecisiveness or a lack of decision-making power does not enhance trustworthiness perceptions.

'Communicative etiquettes' such as taking the time to listen, keeping promises, and making a sincere effort to address questions or resolve the experienced problem (Bartels, 2015, 201), indeed can affect perceptions.

6.2.3.2 Widespread disappointment with municipal participation

Among the focus group participants, there is a widely felt disappointment with municipal participation. Although this often concerns participation outside the domain of taxation, it does affect the image of the municipality as a whole. Citizens can become wary of the intentions of civil servants due to previous experiences of not being taken seriously (Bartels, 2015, 200). The other qualitative sub-study (chapter 8) further examines the causes of positive and negative evaluations of formal and informal participation within this specific domain. During participation possibilities, an image arises of a government that does not listen but broadcasts instead. No ideas are assembled from citizens, yet the current plans are defended. The perception can be that officials do not know how to properly organise participation due to a lack of competence.

> *'And I noticed that on those evenings, the municipality has that tendency to explain again and again: why don't yóu understand what wé want yet? And thus avoiding what the local resident asks for or tells, what actually does exist. So that mismatches. Probably it's true what they explain, yet it is not in line with what the district is asking for at that time. (...) And the municipality experiences that as communication. They call it a consultation evening but they broadcast and they explain. They explain and defend.'* (VESPER, FG1, exercised voice in other domains)

Furthermore, such disappointment can even fuel mistrust because of the perception that the government pretends to involve citizens but subsequently makes them feel as if their opinion doesn't matter. The effects of citizen encounters are likely to remain limited when participation is instrumental or 'symbolic' (Bartels, 2013, 475).

> *'And then we say: and now we're going to ask those citizens if they think that's okay. They don't like it? Well, we're doing it anyway. Because that is what it comes down to.'* (VALERIE, FG2, nonvocal citizen)

In the most negative situation, disappointing experiences with participation leave these involved citizens feeling deceived. An unpleasant sense lingers, that is much more negative than before the experience.

> *'So then you get a presentation and that, I find that very fascinating. (…) Then I am enthusiastic. That's the start of the meeting. But then you think well, we're going to discuss with each other what kind of fun we should make of this. No, that's all settled already. (…) Well, then leave that out then. Don't waste my time. Don't raise expectations. Just say well, we've decided this way or that. (…) Let's not go into the details, but it was just all deceit.'* (FREDDIE, FG2, exercised voice)

These experiences clearly have a negative effect on the perceptions these citizens have of the municipality. While the municipal organisers perhaps had the best of intentions, these examples show that failing to meet citizens' expectations of the participation possibilities causes public trust to drop. It can even drop to the point that it is no longer attributed to a lack of competence but to a lack of integrity, through the conscious pursuit of ulterior motives.

> *'Well, I would say: it is quasi participation. It pretends to please citizens, but it is simply only meant to attract voters. For the sake of power, just for the sake of obtaining power.'* (TOM, FG2, nonvocal citizen)

These citizens do not feel taken seriously. They feel excluded from a living environment they are part of and want to be involved in as a public participant, yet they do not get a voice. Being aware of this widely felt disappointment is crucial for the proper organisation of participation projects that aim to create public support. Clearly communicating the mutual expectations as well as the limitations in advance is important, as is taking the time to explain *why* something is or is not possible.

6.2.3.3 Uniformity of decisions

Citizens look for and benefit from seeing uniformity in government decisions. Based on the focus group conversations, two types of uniformity can be deduced. The first is horizontal uniformity, or equal treatment. This

is the image that more or less equal cases are treated roughly equally. In this specific domain, it is possible to check the WOZ-value of any residential property in the country.

> *'I also objected once, when it all wasn't uniform yet. Then I heard: it will soon all be uniformed. And well, I thought it was fine then. Because before in our apartment building, the one was different from the other.'* (MARGOT, FG4, exercised voice)

However, the question is whether citizens can properly assess what similar cases are. Misunderstandings can arise about the unequal treatment of what are perceived as equal cases when, de facto, they are not. It becomes clear from the conversations, however, that many citizens attach importance to equal treatment, and if this is recognised correctly by them, it can help create trust. Moreover, taxpayers may attach particular importance to the principle of equality if they feel that they pay more than someone else: '*Do I pay more than my neighbour'*? In the positively rated situation where an official 'turns a blind eye to the benefit of the citizen' (section 6.3.2), possible deviance from the principle of equality does not affect perceptions negatively.

Secondly, citizens expect vertical uniformity or 'continuity' as well. They look for a logical trend in government decision making, for example, from one year to the next. Previous decisions shape their expectations about new ones. This finding is in line with Leventhal's theory of procedural justice, that emphasises the importance of consistency across time and across people (Lind & Tyler, 1988, 130).

> *'Public administration should be something that has continuity. That you trust, that you have faith in.'* (TOM, FG2, nonvocal citizen)

In this respect, real estate assessment is a difficult domain. After all, the municipality has a statutory duty to determine the market value each year entirely independently from the previous year. That market value is subject to the whims of the housing market, which is not only under great pressure in the Netherlands at the moment but also has major differences

between segments and locations. Thus, even when it is justified and explicable, this lack of continuity in decisions can cause citizens to lose trust.

> *'And it also has to be logical, right? The increases aren't logical either. Then it goes up again by 50,000. Then it goes with ten, then it goes with less. If you lodge an objection, you will suddenly get 50,000 less. The first time I did that I succeeded, in 2018. But then suddenly they start to boost it again, very quickly. So that is of no use. Then your objection has been in vain.'* (LILY, FG5, exercised voice)

Moreover, citizens are not always able to properly assess what the municipality is legally obliged to do. Displeasing decisions are then attributed to the will or even the malicious intent of the municipality, while in fact the cause lies elsewhere (housing market or national legislation). Such attribution errors can cause negative perceptions.

> *'The municipality has to collect its general budget and they thought: well, it might be a good idea to tax the real estate of the homeowners and landlords.'* (JULIAN,FG1, nonvocal citizen)

6.2.3.4 Grievance asymmetry

When describing the formation of citizens' perceptions, the emphasis tends to be on negative experiences. Negative experiences simply linger longer and seem to influence perceptions more strongly. Such grievance asymmetry (Yang & Holzer, 2006, 115) is confirmed by the stories of the respondents. One striking example is a citizen who describes several experiences with the municipality. Some of which are very positive, such as the contact with the appraiser and his expertise, the ease of obtaining a subsidy for an AED in the neighbourhood, and the pleasant way in which neighbourhood participation was designed by the municipality. Yet, this citizen's trust in the municipality is very low. This is due to various other experiences with the municipality, such as changes in the parking policy, unprofessional statements by telephone operators, and not getting an adequate response to objections. Knowing such grievance asymmetry

occurs, governments may be better off focusing on preventing distrust than on restoring trust. As the stories show, prevention is the best cure.

Moreover, citizens' low perceptions of government risk colouring its subsequent experiences negatively. Although citizens differentiate between experiences, when trust is very low, it can also become a heuristic for future expectations, similar to a confirmation bias that causes citizens to interpret information confirming their prior beliefs. Filling in any knowledge gaps with this negative image, can escalate into a downward spiral in which the government-citizen relationship deteriorates and can even become hostile. Yet, even in those cases, taking the time to listen can uncover some interesting perspectives that do originate from somewhere. For example, one extremely low-trust citizen, with a municipal building ban because of his alleged aggression towards officials, swiftly mentions the death of his father, as well as his ill and now deceased wife, and the red tape and the financial hassle he subsequently experienced with the municipality and other governmental organisations because of it. It could be that in the relationship between citizens and government, there are specific live events that are crucial and deserve extra attention. These conversations were too short to go into such life events in greater detail, but it could be an interesting topic for further research to see which topics –and thereby which government agencies– lay the most weight on the trust scale.

6.2.3.5 Positive perceptions

Although a single positive experience seems insufficient to restore trust, similarly to several of my predecessors, I too feel the urge to end with a positive note and examine what shapes citizens' positive image of municipal openness and trustworthiness.

> *'Still, I do kind of love our municipality. No, but I do still tend to love our municipality.'* (ROBBERT, FG4, nonvocal citizen)

Besides a kind of maternal love for their city, citizens cite several pragmatic causes for their high trust. In recapitulation, most citizens are pleased in roughly three categories. The first is having personal contact with individual officials. For example, the accessibility, and benevolence of the customer contact centre, district offices, and community police officers,

who are closest to the citizen and their main point of contact. In this empirical domain a friendly appraiser who visits their homes, who is informed, asks questions, and pays sufficient attention to the case contributes to their positive perceptions, as well as being able to talk to a benevolent professional who calls back and tries to help.

> *'I think that will narrow the distance. The best thing would be of course, that you could just speak to someone in person.'* (FLORIS, FG5, nonvocal citizen)

Secondly, the convenience of fast digital services in themselves may not be sufficient to build trust, but it does contribute to having a positive experience. For example, the ease of reporting issues in public spaces online, simple and smooth web forms to file a complaint, and getting insight into online data that was formerly much harder to view do give credit to the municipality.

> *'Back in the day, you had to make an appointment. And then you could come in seven weeks to the town hall, you could come by at, I don't know what, a quarter past three in the afternoon on a Tuesday. Well, and then you could look up some folder somewhere, and browse for a thing. Yeah, I mean, I think that's quite an improvement. And it is the municipality, that has made that possible.'* (MAX, FG1, nonvocal citizen)

Thirdly, as in any other aspect of their everyday lives, citizens appreciate quick solutions to problems. This can be resolving issues in public space, granting the neighbourhood's wishes in plans for the physical environment, a quick response to complaints or a smooth objection process. The focus group participants especially appreciate officials committing to what they say. It is a general sense that the municipality serves its citizens and does its best to work for them and not against them.

> *'Yes, 'those kind of things are responded to quickly. You can see that they do quite a lot things for the quality of life. And I like that too.'* (ROBBERT, FG4, nonvocal citizen)

When citizens' needs are met adequately, this generally creates a positive experience. Whether meeting demands is decisive in citizens' satisfaction

and trust, or whether other factors affect having a satisfactory experience too, is examined separately in chapter 8.

> MODERATOR: *Can things ever turn out to be okay?*
> ELLA (FG3, exercised voice): *'If there is a will, of course. But I don't know whether they are interested in hearing our stories, let's put it that way. Indeed as they are experienced from the citizen's point of view.'*

6.3 Which new insights and puzzles do the focus groups bring?

THE focus group conversations have provided rich data on the public perception of the government. Among these citizens, opinions, experiences and needs differ widely and there is 'no one size fits all' solution to fostering trust. Nevertheless, this focus group study offers a more in-depth insight into the mechanisms behind the openness and trust relationship.

Section 6.1 unfolded several reasons for the mixed effect of transparency on trust in the search for an answer to the question: *Which mechanisms influence the effect of transparency on trust*? Evidently, when citizens do not use transparency, its effect on trust is bound to be limited. It is an important reason for the absence of an effect. Disuse can be a result of disinterest, yet also of a lack of visibility or of the type of transparency offered that does not correspond with varying transparency needs. Although disinterest is difficult to influence, the other two reasons for disuse are the transparency citizens simply do not know about (lack of visibility) and varying needs. 'Active delivery' and 'repetition' appear crucial when conveying information and for transparency to come across. Disappointment with transparency is another common mechanism that prevents transparency from positively affecting trust. Such disappointment has several causes, such as (perceived) mistakes, a still unsatisfied need for grip, and confusion, which cannot be solved by transparency alone. Offering additional explanations and concise context for the information can contribute to establishing a positive transparency experience. Although there could be a reciprocity between trust and transparency, these focus groups did not reveal any examples of a prior

lack of trust in government information, resulting in the disuse of transparency. Distrust in (public) information may be more prominent in other domains. In taxation, it fairly often concerns verifiable, or in any case assessable, information about one's property, its tax assessment, and its methodology.

Despite gaining deep insights into citizens' experiences with local government, their stories raise several new questions as well. Several mechanisms prevent transparency from promoting trust, such as disuse or disappointment, and the extent to which these mechanisms manifest themselves influences transparency's effect on trust. Although this study provides several indications to influence these mechanisms, such as 'improving visibility' as well as applying 'assisted information', the question remains under which circumstances these mechanisms occur and how they can be mitigated. How can supply and demand be best matched when it comes to government information and trust, and is striving for as much openness as possible the right path or is a different approach more effective when it comes to trust? Do certain messages resonate better with high- or low-trust citizens? The way governments can ensure that transparency is communicated properly, that it meets the wishes of citizens, and that it is effectively deployed in order to enhance trust merits more research.

Section 6.2 focused on the question: *What makes taxpayers perceive local government as open and trustworthy*? Perceptions of municipal openness are open to improvement, as many still experience it as an impenetrable, anonymous bureaucracy. This image is not reserved for taxation alone, as the local government has many branches. Although digitalization has enabled more means of being open, the image of openness lingers. Personal contact is valued greatly. It can halt the sense of bureaucratic anonymity and offer a counterpart to the digi-paradox. Responsiveness requires going the extra mile to sufficiently answer questions and explain the *rationale* of decisions. Moreover, trustworthiness perceptions are negatively affected by the sense that the government denies mistakes or is perceived as refusing to take responsibility.

There is widespread disappointment with municipal participation. Although a grievance asymmetry occurs, in which negative experiences affect perceptions more strongly than positive ones, not all are negative. Citizens are positive about the personal contact with individual officials, the convenience of online services, and obtaining fast solutions. Taxpayers long for uniformity of decisions, in which lie opportunities for the government to improve perceptions. Delving deeper into the formation of positive and negative perceptions, in this section several new puzzles appear. What stood out is that digitalization has not increased openness perceptions, even though it has enabled many more possibilities to be open. Paradoxically, citizens do recognise and appreciate the benefits of fast digital services. Why the image of openness lags behind and how it can be improved through digital services merits more research. It is not so much about sharing more information, yet a better understanding is needed of how to share information in the right (digital) way, to better match the needs of the public and thereby enhance openness and trustworthiness perceptions.

Moreover, the stories reveal that the elements of trustworthiness: benevolence, competence, and integrity, may weigh differently on the trust scale of taxpayers, or in any other capacity where a citizen has a financial relationship with local government. Benevolence is rated most positively by both high- and low-trust citizens, whereas integrity is only questioned by very low trust-citizens. Does this mean that increasing perceived competence in the middle could be an essential step towards more public trust? The interaction between the elements of openness may differ per domain as well. Repeated research in different domains could provide more insight into this puzzle. And lastly, although the grievance asymmetry is confirmed by the stories, the conversations have been unable to fully answer whether trustworthiness perceptions are steadily changed over time or that certain moments, life events, or administrative topics may play a decisive role in gaining or impairing public trust. Whether certain government agencies may play a larger role in enhancing public trust than others, would therefore be another interesting topic for further research.

Armed with this knowledge, let's return to the three citizens introduced in chapter 1. Although Rose trusts that the government is doing its job well and therefore does not reach out, it can be argued that the most can be gained by keeping this group as large as possible. Digital communication does not reach all target groups, yet Rose could still benefit from assisted information. That means active delivery and repeated messages, accompanied by a complete yet concise context. This also applies to Jack, who is more assertive and knows how to find a lot of the information on his own. Still, without a clear context transparency can lead to feelings of misunderstanding or disappointment. By continuously checking where their specific information needs lie and by continuing to vary and adjust the supply, as not all citizens benefit from the same approach. This requires resources but can pay off in the form of a better image of openness and trust. Most citizens are positive about personal contact with individual officials. Mila, who lacks trust, opted for legal representation between her and the municipality. This option complicates any direct and personal contact with the municipality. Mila's low trust will therefore be more difficult to rebuild. The findings corroborate that prevention is indeed the best cure.

"Nowhere in the General Administrative Law Act it says that you're not allowed to use the telephone."

- Michiel Scheltema
Co-Founder Dutch General Administrative Law Act

7. Public encounters and public trust

THIS dissertation examines the effect of openness on trust. One element of institutional openness is participation, i.e. the availability and accessibility of participation possibilities. Even though the level of participation-openness did not show an effect, the actual encounter did. The more satisfied citizens are with the public encounter, the higher their trust is. Through an interview study, this section examines which factors create a satisfactory or unsatisfactory experience and, subsequently, when this leads to a trust change. Interviews with participants, in this study objectors to the local tax bill, help uncover the mechanisms underlying the participation-trust relationship, in order to answer the question:

What shapes participants' satisfaction and trust?

Moreover, formal participation modes show lower average trust levels, and experience with multiple modes of participation reveals the lowest trust. This sub-study additionally examines whether people start procedures because of their low trust or whether their trust is low because of their dissatisfaction with participation. The chapter presents the results by comparing formal to informal modes of participation regarding: participant-related factors (in section 7.1), prior trust and trust change (7.2), and the role of the outcome and the procedure in satisfaction creation (7.3). Section 7.4 illustrates when trust changes after an encounter with the government, and section 7.5 closes the chapter with concluding remarks on public encounters and public trust.

7.1 Getting to know the participants: self-efficacy and expectations

IN addition to procedural and outcome-related factors, it is examined how objectors view themselves in the participation process. What is the influence of their expectations beforehand on their evaluations, and does it matter whether those expectations were actually fulfilled?

7.1.1 Ease and self-efficacy

Nearly all objectors find it easy to object. They know how to find the municipality easily and the few points of criticism that were raised are of a practical nature, such as waiting times, input fields, or login options. None of these objectors experienced a substantive threshold to point out errors to the municipality. This does not rule out that this is different among non-objectors. The vast majority of the objectors consider themselves very well able to object. This is not surprising in itself, now that they have actually taken the step to do so. What is striking, however, is that the 'knowledge and skills' that the objectors believe are necessary to lodge an objection differ per type of procedure.

The informal objectors often say that no specific knowledge or skills are required. If, in their opinion, something is necessary, they name 'language skills, digital skills, and fortitude' as things that are necessary to lodge an objection. For formal objectors, however, the emphasis is on much more substantive subjects such as: *'knowledge of the housing market, appraisal-technical knowledge, financial insight, knowledge of regulations, architectural knowledge and its effect on the property value'* as well as *'a logical line of reasoning, being able to set up a clear argumentation, and knowing what to ask for'.* They assume a certain degree of expertise is necessary. For formal objectors, the bar in terms of the required knowledge and skills thus appears to be much higher than for informal objectors.

Moreover, the formal objectors also seem to have delved into the subject matter more substantively. Although some of the informal objectors also prepared well for the conversation with the municipality, the formal objectors in the interviews, for example, more often mention all kinds of architectural features of their house. However, expertise on real estate related subjects, such as architecture, permits, or even law, does not

always work to their advantage. It makes them stick to a certain way of thinking and also expect this in municipal property decision making, although this specialised field sometimes applies slightly different rules. A high level of communicative capacity of the public professional is required to recognise and address their reasoning (Bartels, 2015). If this is not sufficiently recognised by the municipality, the 'resident expert' will feel that he is not being taken seriously and may experience injustice as a result of not adopting the arguments that he believes to be valid.

> *'He tried his best. And well, he realized that he didn't get through to me either. I am of course an engineer. And so I think, you really don't have to explain to me what that costs, do you.'* (CRUZ, formal objector, #5)

7.1.2 External efficacy

To find out what role expectations regarding the procedure play and if correctly addressing them provides an opportunity to foster trust, objectors are asked about their prior expectations as well as whether the procedure had gone as they had expected. The formal objectors' expectations mainly focus on the outcome, such as *'receiving a satisfactory explanation, receiving substantiation for the decision, and expecting arguments to lead to an adjustment of the decision*'. Yet, informal objectors, in addition to the *'expected value reduction'*, more often mention expectations about the process towards this, such as *'getting a quick answer, reaching an agreement, working things out, and leniency on the part of the municipality'*.

When the process goes more smoothly than expected, it can have a dampening effect on the disappointment with the outcome. For example, informal objectors are relatively often positively surprised, for example, by the absence of 'red tape', even though their expectations in advance were already hopeful. Conversely, formal objectors are more often disappointed about expectations that have not come true. Even though they received a partial value adjustment just as often, they more often mention that things turned out differently than expected. Such feelings of a 'wild goose chase' are experienced much less among the informal objectors.

> *'I liked it better than I expected. I felt heard even though nothing was done with it, but I was really listened and paid attention to. And they well explained how they see it, so to speak, how it works.'* (ALI, informal objector, #6)

If a formal procedure went more positively than expected, for example, due to the absence of bureaucracy or complicated language, satisfaction is also quite high. Yet most formal objectors describe the expectations as not being fulfilled, for example, '*no value adjustment*' or *'not getting an answer to one's questions'*. However, because the expectations of formal objectors often concern the outcome, its effect on satisfaction cannot easily be distinguished from the effect of the outcome itself.

> *'Now I still don't understand it: what do they look at? I feel like everyone receives this letter. You see, what bothers me the most is that I never got an answer to my question, whereas I thought they made a mistake somewhere. That is why I submitted an objection. But that has not been responded to at all, not at all.'* (FRANCESCO, formal objector, i7)

The overlap between (fulfilled) expectations and (being content with) the outcome is present among informal objectors as well. Although expectations about procedural aspects can be properly addressed (duration, process steps), expectations often concern the outcome, which simply cannot always be met. The expectancy-disinformation model maintains that citizens' dissatisfaction is influenced by the disconfirmation of their expectations regarding what should happen as a result of prior experiences (Peeters et al., 2020, 826). Yet, the interview data show that this is only confirmed when it comes to the outcome of the procedure, an expectation that cannot be managed. In order to create a satisfactory experience, it thus appears more useful for administrative authorities to provide the outcome with a clear explanation, as will become apparent in section 7.3.4, than to try to find out what objectors' expectations are and try to meet them.

7.2 Trust: differences between formal and informal participants

DESPITE the risk of flattening the rich interview data, several sections are provided with a table that summarizes the results. These schematic overviews do not do justice to the complexity of the mechanisms that take place in the formation of citizen perceptions. They, however, intend to keep an overview of the multitude of qualitative data. Although the number of interviews is too small to make general statements, the tables describe the mechanisms that can occur when citizens participate.

7.2.1 Trust prior to participation

One of the questions the survey could not answer is whether the degree of trust influences the choice to engage in a certain type of public encounter, or that the encounter affects trust, or whether there may be an interaction between the two. Among the **formal** objectors, a little less than half say they trusted the municipality prior to the procedure. Even though none of them describe their trustworthiness perceptions as very positive, not all formal objectors have low trust either. Little over half of the formal objectors have a mixed or negative initial view of municipal trustworthiness. The **informal** objectors slightly more often have a positive impression of the trustworthiness of the municipality beforehand, also one third of them initially had little trust in the municipality. Their descriptions of the municipality hardly contain examples of real anger or expressions of extreme prior distrust, as was sometimes heard among formal objectors.

> *'And then I received the tax bill, which was even higher. Then I think, no way! That's not possible. You're screwing things up. But well, they all do that here. So that's not a novelty.'* (STEVE, formal objector, i6)

Even when informal objectors may lean slightly more often towards positive perceptions at the start of the procedure, there is still quite some variety within the two groups. In both groups, respondents can be found at both ends of the trust spectrum. Due to these differences, no hard conclusions can be drawn about the influence of trust on the choice of one type of procedure over the other. The reasons for objecting and the choice of a particular type of procedure are multifold. For example, the supposed

knowledge required to object. On the basis of these data, it is not possible to distil the exact role of the level of trust in this choice. Even though no clear cause and effect can be demonstrated, the existence of an interaction between trust and participation does emerge from the interviews. Participation often does not start with a black sheet.

> *'Well, once before I experienced that the WOZ-value was also adjusted immediately, so that initial trust was not bad, I think.'* (ADAM, informal objector, #3)

In short, prior trust does not show an unambiguous pattern among the different groups of objectors. The interviews cannot corroborate that low trust may make citizens choose more formal encounters. Prior trust does not appear to be the most important reason for people to participate in this domain or for how they participate. This side of their possible interrelationship, in which the level of trust influences the choice of certain types of participation, was not found. The next sections focus on perceptions after the encounter and which factors affect satisfaction and trust.

7.2.2 Trust change

Trust has not increased among any of the formal objectors. Even though approximately half of them are (partially) happy with the outcome, they indicate that they feel heard as well. Among this group, the experience of a good or proper handling of a formal objection seems insufficient to increase trust. At best, existing trust remains the same.

> *'It's all neatly done. No, nothing has changed. But that is not required because I have nothing to complain about in that regard.'* (SHIRIN, formal objector, i1)

For several low-trust formal objectors, the procedure has confirmed their prior dispositions. They mention the opacity of the decision making, the unsatisfactory outcome, and the aloofness of the municipality. Yet, among some of the formal objectors, trust levels dropped (further). They mainly attribute their trust decrease to the municipality not ruling in their favour and not addressing their arguments.

> *'I do think, I indicated that and then received an answer such as: we have looked into it, and in our opinion it is correct. And well, I don't feel heard at all. It was a rather formal, cold and standard rejection rather than a personal message.'* (MIKE, formal objector, i9)

There is considerably more variation among the informal objectors. In about half of them, the level of trust remains the same, often because their prior trust level was already sufficient or even high. It is difficult to further increase existing trust with a positive experience. On one occasion, public trust remained low. In the other half of the informal participants, trust did change after the encounter, most often resulting in more trust. These informal participants mainly attribute their trust increase to procedural factors, such as the convenience of the procedure and getting a clear explanation. Incidentally, the municipality ruled in their favour as well.

> *'Because that gentleman just performed the calculation. He took me seriously. He said, okay, I'll check that and he then came back like, yes madam, you are absolutely right. We recalculated it and it turns out that it was indeed too high. I will change it for you. You'll receive a notification that it will be changed.'* (YASMIN, informal objector #5)

There was one exception where trust increased even though the value did not change. This specific respondent was remarkably positive about the contact. A clear numerical substantiation was given for the value that was experienced as objective and convincing, yet also during the conversation with the appraiser, it became clear to the objector that the value actually could have been considerably higher. So he was happy with the outcome, despite the fact that the value was not reduced (ALI, informal objector #6).

In one specific case, there was such dissatisfaction with uncertainty over the outcome that trust was reduced during an informal procedure, yet this procedure was still pending at the time of the interview. This dissatisfaction was mainly due to not immediately obtaining the outcome requested, still not having received an answer, having to wait too long for a call back, and a strong conviction of unequal treatment. The respondent's anger was quite striking, partly because they indicated themselves to be a civil servant. Although you would perhaps expect a little

more understanding of the turmoil of administrative mass processes such as the informal objection procedure, the role of 'citizen' or 'is apparently dominant over that of government worker. In itself, this incident corresponds with the survey result that, in contrast to municipal officials, other civil servants do not have more trust in the municipality than citizens who do not work for the government at all. The explanation this respondent received from the appraiser did not appear unreasonable. This exception indicates that once such dissatisfaction is experienced during an encounter, as a government, you simply cannot win over everyone.

> *'Look, if we weren't so articulate and if we weren't so knowledgeable, well, then you're actually a bit cheated. It sounds very blunt what I'm saying now, but just simply cheated.'* (JANE, informal objector #13)

In sum, when governments want to promote trust, the informal method offers opportunities, whereas the formal process does not seem to be able to increase public trust. In the latter, trust remains the same at best. Having established the potential of **informal** procedures and the lack of potential of **formal** procedures to increase trust, it is still unclear which aspects of the procedure are decisive in promoting, maintaining, or decreasing trust among participants. The next section delves deeper into the satisfaction and trust-creating mechanisms, comparing procedural and outcome-related factors. First, table 7.5 summarises the formal and informal objectors' descriptions of their initial trust and their trust change.

Table 7.5 Initial trust and trust change

	Formal objectors	Informal objectors
Initial trust, *prior* to the procedure	Mixed	mixed
Trust change, *after* the procedure	no cases of trust increase	cases of trust increase
	cases where the level of trust stays the same	cases where the level of trust stays the same
	several cases of trust decrease	no cases of trust decrease*

* One respondent did indicate a trust decrease, yet that procedure was still pending at the time of the interview and uncertainty about the outcome dominated the perception. None of the informal objectors indicated a trust decrease after completion of the procedure.

7.3 Satisfaction: a matter of distributive or procedural justice?

THE interviews with both formal and informal objectors confirm the survey result that the level of satisfaction with participation and the level of public trust go hand in hand. For every objector interviewed, both perceptions are either (moderately) positive or (moderately) negative. A satisfactory experience has the potential to promote trust. This is in line with Park & Blenkinsopp (2011, 258), who suggest 'a recursive feedback-loop between trust and satisfaction with public services'.

The reasons **informal** participants give for being satisfied are both outcome-related: *'reaching consensus, performing a clear calculation, giving objective data, the value has dropped considerably'*, as well as procedural: '*that the time was taken; that you just get to speak to someone; less bureaucracy; the speed with which it was resolved; he took me seriously; feeling heard; feeling understood; receiving an explanation; gained more clarity; shown substantive examples*'. The reasons **formal** participants give for being satisfied contain both as well: '*it was not very difficult; no excessive bureaucracy; a human process; normal non-legal texts; the friendliness and willingness of officials*' but also '*the result is as desired, receiving an answer to my question*'.

Reasons for being dissatisfied among all participants contain both types of factors as well, yet more often lean more towards the outcome: '*not being ruled in favour of, value reduction was not sufficient, inadequate financial assessment, unsatisfactory result, disagreement with the choices and the substantiation, simply no clear answer to question*' as opposed to procedural aspects such as '*not being kept informed of progress, sloppy freelance employee*'. However, informal objectors are much less likely to be dissatisfied. The ones that are dissatisfied, did not obtain the desired result or did not have clarity about the outcome yet.

The reasons for the levels of satisfaction do not differ between formal and informal objectors. Informal objectors are certainly not less output-oriented than the objectors that choose the formal route. Their objective at the start of the procedure is the same. The financial motive of both formal and informal objectors to get involved in this form of participation is evident, and the result plays a dominant role in the degree of dissatisfaction. Obtaining a favourable result contributes to creating a satisfactory experience. Still, the results show that informal objectors are satisfied with the procedure more often, even though the municipality ruled in their favour just as often as among the formal objectors. Apparently, procedural aspects play a role in creating satisfaction as well, and more than just a favourable outcome is needed for trust to increase.

7.3.1 Procedural aspects: feeling heard, feeling included, and perceived voice

About half of the formal objectors indicate that they feel heard. Notably, *feeling heard* within this group of formal objectors is nearly equivalent to having obtained the *desired result*. Hence, among formal objectors, distributive and procedural factors intertwine. This is not surprising in itself, because formal procedures involve less personal contact, for example, in the form of a conversation. In the absence of any personal contact, formal objectors thus evaluate *feeling heard* on the basis of the written verdict. Then it is difficult for most formal objectors to assess whether the municipal employee is involved or benevolent.

> *'It still feels like a robot. Like I just walk through a filter somewhere and I may or may not come out. So I don't feel heard really, even though it's the first time I object.'* (VICTORIA, formal objector, i12)

Compared to the experience of formal objectors, it is notable that nearly all informal objectors do feel heard, feel well included in the process, and evaluate the civil servants' involvement positively. All of them feel heard, even when they are not happy with the outcome and did not obtain the result they had previously desired. Almost all informal objectors are positive about the involvement of the municipal employee they spoke to.

It is also notable that feeling heard among formal objectors coincides with being ruled in favour of, yet is not congruent with whether any personal contact has taken place. Whether an appraiser visited the property during the objection procedure or a conversation took place in some other way is not decisive for the evaluation of 'feeling heard'. This is somewhat remarkable, as all informal objectors indicate they do feel heard after the conversation, regardless of whether they were being ruled in favour of. Apparently, the informal mode of participation is experienced as a personal and direct interaction with a fair hearing, in which the citizen knows and perceives that there is really someone involved in his case. During formal encounters, the idea of customization seems to be experienced much less, even when personal contact in the form of a conversation or visit does take place. So even within one specific public domain, formal and informal modes of participation are different kinds of street-level bureaucrat interactions that are experienced differently by participants. Still, it can be noticed that despite the fact that the informal objectors feel heard and well included, public trust does not increase for all of them. Procedural justice contributes to a positive experience, but in itself, is not enough to increase trust. The informal objectors whose trust increased, are happy with the achieved result as well.

7.3.2 The effect of terms

A striking difference between the two groups is the perception of terms. The formal objectors' perceptions of the handling time (may last the entire calendar year) differ strongly from the informal objectors (often clarity within a few weeks, but sometimes also within days or hours). Despite the much shorter processing time, the informal objectors are more often dissatisfied with how long it has taken. Therefore, the effect of the term on satisfaction is discussed separately.

It is surprising that informal objectors, at times, are more critical of the speed of the procedure. They use other criteria than formal objectors. They expect very fast handling and often even take its speed for granted. Even the time (number of minutes) that they were on hold before someone picked them up could determine whether they experience the speed of the procedure as positive or negative and can determine the evaluation of how easy it was to object. Their frame of reference is clearly

not the 'usual' objection procedure that can take almost a year, but a telephone conversation with any other 'service provider'. If the call-back term they expect –whether or not based on statements made by municipal employees– is not met, they are relatively quickly dissatisfied with it. Disappointment about the handling time therefore occurs more quickly in such a 'flash procedure' than in a longer formal objection procedure. Conversely, when other informal objectors are asked what they think of the speed of this informal procedure, respondents sometimes indicate that it was not too short: *'They really took their time during the conversation*'. It can also go too fast.

On the other hand, most formal objectors actually have no problem at all with the longer handling term. Instead, they are remarkably lenient about it. They know it can take up to ten months, and if they don't hear anything, they expect that it's still pending. They thus wait patiently. Yet, they do not evaluate a relatively fast written procedure, for example, a decision within a few months, as particularly positive either: '*It wasn't too bad'.*

> *'Well, I didn't find that very interesting. Because of course it didn't concern very large amounts, and I find accuracy more important than time.'* (LAURA, formal objector, i10)

In sum, the term within which the objection is handled, i.e. quickly knowing where you stand, does not seem to determine satisfaction and trust. After all, none of the formal objectors had a problem with how long the procedure took, while they were much less satisfied than the informal objectors. The informal objectors were more often satisfied with the procedure, yet were less happy with its speed.

7.3.3 Perceived fairness

Respondents are asked how they assess the fairness of the procedure as well as what 'fair' means to them. This is done to 'explore how citizens define fairness' in distinct types of procedures (Tyler, 1990, 110). Is fairness of a procedural or more of a distributive nature? The perception of fairness varies widely among the formal objectors. About a third think it was fair, a third feel it was not, and a third doubt whether they can judge this. Although 'being ruled in favour of' is sometimes mentioned as a reason for the experienced fairness, among this group there is no clear

relationship with the outcome of the procedure – unlike was found for 'feeling heard'. For most formal objectors, 'fair' mainly means that they '*are taken seriously'* and that '*the municipality listens, and reconsiders the decision carefully'*. Interestingly, several formal objectors indicate that they find it difficult to assess the fairness of the procedure because there has been no personal contact.

> *'I really don't know, no. No, like I told you, there has been no personal contact at all. So well, fair: what is fair?'* (BELLE, formal objector, i11)

> *'I don't know. Look, I think digital, well, we can't do without it, but there are some things I would rather do face-to-face.'* (FRANCESCO, formal objector, i7)

There are differences between the formal and informal groups in the assessment of fairness. About half of the informal objectors regard the procedure as fair. Most of them take the decision itself (the outcome) as a yardstick for fairness, i.e. whether the value has been adjusted or is in better proportion to that of neighbouring properties (principle of equality). When someone obtains the desired outcome, he experiences the decision as fair. This confirms the consumer-oriented approach of the informal objectors. In line with distributive fairness theory, their assessment of fairness more often involves the achieved result instead of procedural aspects. Even though this group attaches importance to procedural aspects as well, such as 'feeling heard', the dominance of the outcome in perceived fairness among informal objectors may be explained by the fact that this procedure takes much less time than the formal procedure (the entire procedure usually takes place in one or two conversations). Factors such as 'feeling included in the process' or even 'being listened to', could be considered self-evident and carry less weight in the assessment of fairness. The self-evidence of procedural factors may make the outcome more decisive for their evaluation of fairness. The informal objectors who doubt fairness, indicate that this is not easy for them to assess because of their uneven information position, which for example, could only be balanced by the expertise of a house broker or appraiser. But also in this line of reasoning, the assessment of the correctness of the outcome

determines perceived fairness among informal objectors, not its procedural factors. Moreover, perceived fairness is a complicated indicator because some of the objectors do not separate the 'fairness of this procedure' from the 'fairness of the original decision' or of the perception of 'fairness of the system as a whole' (their general view on property taxation). If the original decision was unfair in the eyes of the objector, this can affect his assessment of the fairness of the procedure as well.

When it comes to fairness, the distinction between procedural and distributive justice appears not to be as strict as the theories may imply. Among the formal objectors, *feeling heard* (a core element of procedural justice theory) is closely related to the favorability of the outcome. This finding is in line with early work on perceptions of fairness that finds that outcome and procedural judgements are correlated (Tyler, 1984, 67). In the absence of any personal contact, it makes sense that citizens evaluate their feelings of being heard on the basis of the written verdict. Then the outcome is all they have to base their opinion on. Nevertheless, when personal contact did take place, the outcome was still more important. For informal objectors, fairness does not evoke an association with *procedural fairness*.

The way in which a procedure is set up thus seems to affect the way in which fairness is assessed. It is striking that formal objectors consider personal contact important in order to assess fairness, while in informal 'flash procedures' procedural aspects are not mentioned as a cause of fairness. It is not that informal objectors do not notice the procedural aspects. They actually rate most other procedural factors positively, regardless of the favorability of the outcome. The explanation may lie in the duration of the procedure: the longer it takes, the greater role procedural aspects may play in fairness perceptions. Another explanation could be that, when it comes to *fairness*, people may mainly mention the factors they associate with *unfairness*. Table 7.6 provides a summary of the differences in the procedural perceptions of formal and informal objectors. It becomes clear that one cannot actually lump all procedural factors together.

Table 7.6 Differences between formal and informal objectors

	Formal objectors	Informal objectors
Feeling heard	Feeling heard often depends on the outcome.	All feel heard, regardless of the outcome.
Processing time (handling term)	They do not mind the longer processing time, nor particularly appreciate faster processing.	They are easily disappointed if previously communicated or assumed deadlines are not met.
Perceived fairness	One-third experienced the procedure as fair.	Little over half experienced the procedure as fair.
What does fair mean to you?	Being taken seriously, a careful reconsideration. Assessing fairness is difficult in the absence of personal contact.	Fairness is often related to the outcome.

7.3.4 Distributive aspects: getting results vs. getting an explanation

The interview results confirm the general expectation that objectors are satisfied if they are (partially) ruled in favour of, and also know why. And vice versa, objectors are dissatisfied when decisions are not in their favour and a clear explanation is absent as well. However, not *all* objectors are dissatisfied when they do not achieve the desired result, or vice versa, are satisfied if they do. As it appears, there is more to it. For several **formal** objectors, 'the outcome' and 'knowing why' diverge: for example, their value is adjusted but they found the explanation insufficient, or they were not ruled in favour of but felt the explanation was adequate. The formal objectors, who are not happy with the outcome but do find the municipality's explanation –in legal terms, the motivation of the decision– clear, are less dissatisfied with the procedure. In that light, the ever-used phrase in written decisions, "The appraiser has looked at it and found the value to be correct," is truly inadequate. It also becomes clear that when someone is (partially) ruled in favour of, yet the explanation is considered inadequate, this can still cause low satisfaction.

> *"It is actually, how do you say, an undocumented concession. Since nothing has changed, all objections still stand for me. With an unclear motivation, I am afraid that next time the case will be completely off track, because it isn't not clearly substantiated anywhere."* (PETE, formal objector, i8)

For the group of informal objectors, too, the picture is positive if both a favourable result and a clear explanation are given, and when both are experienced as poor, dissatisfaction allures. Also among the informal objectors, a clear and at times detailed explanation partly removes the feeling of injustice and causes them to nevertheless experience the procedure as moderately positive. Conversely, a partly favourable result can be accompanied by dissatisfaction if not all questions are addressed.

Although it offers clear advantages, providing the rationale behind decisions is no panacea. Sometimes explanations simply do not land. It can be quite difficult for a correct argument to compete against a strong conviction of one's own rightness and the sense of injustice it accompanies. Simply put, not everyone is willing to accept an unfavourable decision, even if it is in accordance with the regulations and, in that sense, just.

> *'In the first explanation, then I'll say it very honestly: she talked sheer nonsense! To put it very simply. And in the second explanation it was admitted that it was simply wrong. Well, then I don't need any further explanation.'* (JANE, informal objector, #13*)*

Moreover, among very low-trust citizens, a quick admission of a mistake is not always seen as meeting the objection of the citizen but can be interpreted as confirmation of a government that makes mistakes. It then casts further doubt on the conscientiousness of decisions. In most cases, however, acknowledging and correcting errors is perceived in a positive light.

> *'But I have also heard from several people, that they just call and then their value is lowered. Look, that doesn't come across very strong, does it?'* (RAHEL, informal objector, #14)

In sum, for both types of objectors, 'not obtaining results' combined with an 'inadequate explanation', is a recipe for dissatisfaction and distrust. Behind the objections lie a range of questions the objector may have. If those are recognized and addressed, this has a clear positive effect on their

satisfaction with the procedure. Providing an explanation may be easier in an informal procedure because the official immediately hears from the objector whether the explanation is sufficient, enabling him to respond more flexibly to the objector's needs. Most informal objectors perceived the explanation to be sufficient. For both groups of objectors, the picture appears to be slightly more positive among objectors who were not happy with the outcome but did get a clear explanation as to why than among those who were partly ruled in favour of, yet considered the explanation to be unclear or absent.

7.4 Why does trust change after an encounter with government?

This section examines the role of procedural and distributive factors in trust change. Table 7.7 outlines the mechanisms through which positive and negative evaluations of both procedural and outcome-related factors affect public trust. Although reality is always more complex and more factors and circumstances influence individual perceptions, these mechanisms were present among all formal and informal objectors interviewed after their objection procedure. Before discussing the results, some explanation is needed as to the factors included in this table. 'Outcome' is the respondents' evaluation of the outcome. 'Procedure' includes feeling heard, feeling included, and the perceived ability to exercise voice. These procedural factors are at the core of procedural justice theory and are almost always judged similarly by the respondents.

Nearly all objectors who feel included in the process, felt they had the ability to express voice and feel heard, and assess the employee as 'being involved' as well, or vice versa. Considering these factors are perceived in the same way by most objectors, these three procedural factors are combined under the heading of 'procedural factors'. Nevertheless, the results also show that you cannot simply lump together all possible procedural factors. Terms and fairness evoke very different associations among the respondents. First of all, the *term* 'processing time' does not appear to be of any importance for the degree of overall satisfaction or trust. The informal objectors were clearly more satisfied than the formal objectors, while, contrary to expectations, they were also more negative

about the processing time. This factor is therefore omitted from the table. *Fairness* judgements clearly contain both procedural and distributive elements. As perceived fairness is intertwined with both, it cannot be categorized as either procedural or distributive.

First, notwithstanding that the outcome plays an important role in satisfaction with the objection procedure, the interviews show that more is needed for trust to change, and a positive evaluation of procedural aspects is additionally required. Both distributive and procedural justice thus play a role in the formation of trust. Assessing only one aspect as positive while the other one lingers, is insufficient to promote trust. Even when objectors have a dominantly consumer oriented self-view and the outcome affects their satisfaction, a satisfactory outcome alone is not enough to promote trust. Both aspects are necessary, albeit under the procedural factors, the emphasis is on feeling heard, feeling included, and exercising voice.

Second, what happens to trust differs per type of procedure. As table 7.7 shows, only the informal procedure offers opportunities to restore or improve public trust among objectors. The advantage of the informal procedure lies in its ability to make the citizen feel heard, in a way the formal procedure appears unable to offer. All informal objectors feel heard, regardless of the outcome. With a positive evaluation of the procedural factors, the first requirement to promote trust is met. Assessing both aspects of the procedure positively can cause a trust increase among informal objectors. This effect does not occur among formal objectors, though. When the value of a formal objector is lowered and they have a sense of procedural justice as well, somehow their perceptions are not positive enough to promote trust. The formal encounter is just not experienced as positive as the informal encounter. Formal objectors are never *very excited* about the procedure, whereas at times informal objectors are. It could also be that to those formal objectors, the outcome is still not completely satisfactory, as their expectations were even higher. Nevertheless, such a dampening effect of a 'partly satisfactory' outcome does not occur with informal objectors, while it certainly occurs in informal procedures as well.

Table 7.7 Mechanisms behind public trust change among objectors: outcome and procedure*

Formal participation procedure					Informal participation procedure				
Outcome evaluated positively	&	Procedure evaluated positively	→	trust remains the same	Outcome evaluated positively	&	Procedure evaluated positively	→	trust increases or remains the same (high trust)
Outcome evaluated negatively	&	Procedure evaluated negatively	→	trust decreases or remains the same (low trust)	Outcome evaluated negatively	&	Procedure evaluated negatively	→	does not occur here, everyone feels heard
Outcome evaluated negatively	&	Procedure evaluated positively	→	trust remains the same	Outcome evaluated negatively	&	Procedure evaluated positively	→	trust remains the same
Outcome evaluated positively	&	Procedure evaluated negatively	→	does not occur; everyone who is satisfied with the outcome also feels heard	Outcome evaluated positively	&	Procedure evaluated negatively	→	does not occur here, everyone feels heard

* The procedural factors included are feeling heard, feeling included, perceived voice, perceptions of involved officials.

An important remark about table 7.7 is that no exactness can be derived from it, and it is not intended to represent quantitative precision. This would not be possible using a qualitative approach. It is, however, intended as an overall outline of some of the mechanisms underlying trust creation through satisfaction with public encounters. Nor is the model a complete representation of reality, as more factors or mechanisms may exist. For example, the handling term is not included because no relation was found in the stories of these respondents.

Third and last, although only the informal objectors speak of an *increase* in their trust, trust can decrease after an encounter as well. The results show the fragility of the relationship with citizens, which can easily spiral downward because of misunderstandings and frustrations (Bartels, 2015, 201), resulting in a decrease in trust after an encounter with the government. The combination of an undesirable outcome and low perceptions of procedural aspects, can lead to a *decrease* in trust among the formal objectors. Understandable in itself, but it is striking that this situation does not occur among the informal objectors, who all largely assess the procedural aspects positively. When the outcome is unsatisfactory but the procedural aspects are considered adequate by the formal objectors, their trust is less likely to decrease. A sense of procedural justice thus helps prevent a trust decrease, even when the desired outcome is not obtained. This confirms the meaningful place of procedural justice in maintaining public trust.

7.5 Concluding remarks on public encounters and trust

THIS sub-study shows that procedural and distributive aspects of justice are intertwined in several areas. For example, in the interrelationship between *feeling heard* and *being content with the outcome* among formal objectors. Their interdependence makes it difficult to determine which of the two is dominant in creating citizen perceptions. It has become clear, however, that both are necessary to increase trust or to maintain high trust, and that procedural aspects help prevent a trust decrease too. In addition to the influence of procedural and distributive factors, this study offers a more relational perspective, as public trust

emerges as a property of interactions with certain settings. Public encounters are not only about exchanging arguments. They are also a process of reciprocal relationship-building and interacting. In this relational approach, public officials can influence the quality of the ongoing interactional process of encounters (Bartels, 2013, 478). This study substantiates that public encounters influence public trust.

Moreover, this study has examined the effect of different types of encounters on citizen perceptions. Even though an increase in trust did not occur among all informal objectors, some evidence is found that supports the hypothesis that informal participation is positively related to public trust. The informal mode of participation is able to increase public trust, whereas the formal mode of participation is able to maintain existing trust at best. The demeanour of the mode of contact apparently matters, from being 'formal and detached' to 'informal and close' (Bartels, 2015, 200). Traditional and legal ways to participate may reaffirm citizens' role as opponents (Leighninger, 2014, 305), instead of creating mutual understanding.

The way in which the process is set up influences how trust is affected. Face-to-face, or *voice-to-voice* contact, makes it possible to adopt a 'cooperative style of relating' that can create a connection, moving the contact forward (Bartels, 2015, 174). Without being able to give a complete review of communication sciences, several starting points about communicative aspects can be found in the literature on public encounters. For example, the nuances of oral communication are simply not always possible in writing (Samantha & Hand, 2022, 142). They argue that interactions are largely shaped by a noticeably positive practice of officials, in which they avoid negative talk, do not get into a discussion, and citizens' statements are not directly contradicted, yet empathy is always the starting point. This practice helps flatten the traditional asymmetrical relationship between bureaucrats and participants (Samantha and Hand, 2022, 145).

Although the focus, in both the literature and in practice, is often on what the government can or should do to increase trust, trust in government is a matter of public perception. The citizen perspective, their expectations

and experiences, and their effect on public trust are still underexposed. This qualitative sub-study may offer a starting point to give their voice more weight in the research field on open government and public trust. Even though Mila and Jack –the fictitious citizens from the introduction– are hypothetical municipal residents, these findings show that the different routes they choose to shape their contact with the municipality can make a difference. Direct and personal contact has trust-building potential. Mila, however, called for legal assistance because she felt that the municipality would not listen to her otherwise. Engaging an intermediary party in most cases blocks all direct and personal contact, closing this route to regain her trust. Even if she would have started a formal legal procedure herself, this does not lead to the same satisfaction as Jack's informal approach, who decided to call to discuss his questions about the data and their consequences. During direct and personal encounters, he most likely feels taken seriously and, as a brand new resident of this municipality, feels included instead of a counterparty. While conversing, he is more likely to receive an explanation to his satisfaction, as to why the differences that initially struck him were nevertheless correct. The feeling a citizen is left with after a public encounter is influenced by more than just hard numbers.

"The one who wishes to acquire a facility in the gaining of knowledge, should doubt judiciously."

— Aristoteles

"Nobody said it was easy."

— Coldplay, The Scientist

8. Conclusions and discussion

AS part of a broader research field into the origins of public trust, this study explores the relationship between open government and public trust, and more specifically, *how does open government affect the level of public trust?* This chapter first answers the research questions. Subsequently, it discusses how the findings contribute to the research field, where the study is limited, gives suggestions for further research, and describes the study's implications for practice.

8.1 Answering the research questions

THIS section answers the four research questions addressed in this study. Although institutional openness does not affect public trust, the survey study does reveal a strong link between perceived openness and trust. The focus group respondents' stories moreover reveal various mechanisms that influence the effect of transparency on trust. Local government can still be perceived as closed, which does not contribute to the image of its trustworthiness. The interviews show participants' trust is related to their satisfaction with the procedure, created by both outcome-related and procedural factors.

Does openness affect public trust?

Institutional openness is only very weakly related to public trust. None of the hypotheses about the positive effect of institutional openness on public trust could be confirmed. Neither proactive transparency, responsive transparency, data insight, participation possibilities, nor their combination, result in more trust. The expected added value of the accumulation of institutional openness factors towards citizens did not materialize. Institutional openness did not negatively affect trust either.

Although a trust increase should not be its core objective, striving for more openness may very well serve various other purposes without the risk of a possible trust decrease. Contrary to institutional openness, openness perceptions are strongly related to trust. The more open citizens perceive the municipality to be, the more trust they have in it. However, perceptions of openness do not correspond with the level of institutional openness. This discrepancy between institutional openness and openness perceptions is a key finding. Depending on the way openness is conceptualised, openness's relation to public trust differs. Although no effect of institutional openness could be confirmed, the survey does show that perception formation is not entirely isolated from what government does either. Concrete experiences with government do affect public trust. There is a strong positive association between the level of satisfaction with municipal encounters and public trust. When citizens' satisfaction with the encounter grows, public trust increases. Participation's potential to promote trust lies in creating satisfaction and not so much in the openness of encounters, such as their availability and accessibility.

Which mechanisms influence the effect of transparency on trust?

Two main mechanisms are uncovered that prevent transparency from (positively) affecting trust. First of all, institutional transparency can only affect public trust when citizens actually use it or know about it. Hence, the first obstruction is *disuse*. Disuse can be a result of disinterest, which may not be a problem when it comes to public trust, as high-trust citizens are generally less interested in using transparency. At best, disuse can be considered a result of high trust. Disuse can, however, also result from a lack of visibility caused by a misfit in the way transparency is offered. The way transparency is generally set up assumes citizens actively search for information, while, in spite of their interest in it, they often take on a more passive role as 'information recipients'. Consequently, transparency is not conveyed to its target audience. The other set of reasons for a lack of effect can be categorised as transparency *disappointment*. Such disappointment can result from mistakes revealed by transparency, which do not benefit trust. Moreover, high expectations disappoint, when despite the information obtained, citizens still do not achieve any grip on decision making. Lastly, transparency users are not always able to judge what is

relevant, what the information means, or why it is provided. In the absence of a clear context, transparency can cause confusion instead of clarity. Confusion fuels uncertainty instead of reducing it. At worst, disappointing experiences with transparency can even create a sense of arbitrariness. The extent to which these mechanisms occur influences transparency's effect on trust.

What makes taxpayers perceive local government as open & trustworthy?

Despite being the tier of government closest to citizens, the image of the municipality as an impenetrable and anonymous bureaucratic apparatus is still present. Complicated language use and digital modes of communication can be perceived as means to keep citizens at a distance. Inadequate or *incomplete* answers can be experienced as *no* answer at all, leaving the citizen with the feeling their complaint is not addressed, unfinished, and thus still pending. Implementing digital openness measures, such as providing data insight, seems insufficient to increase openness perceptions. Although digitalization has undeniably increased the number of institutional openness implementations, it has not increased the image of openness. This is referred to as the digi-paradox. In fact, extended use of digital channels by municipalities, in conjunction with the deactivation of other modes of contact, is perceived by some as intentionally keeping citizens at a distance. Citizens tend to prefer and appreciate personal contact, even the distrusting ones. It gives a face to the municipality, the sense of dealing with a human being instead of a machine, and thereby contributes to the perception of openness. The demise of the street-level bureaucrat as a result of digitalization indeed seems like a somewhat naïve form of 'techno-optimism' (Hupe, 2022, 221). When it comes to trustworthiness perceptions, most citizens are positive about the benevolence of officials. Moderately critical citizens generally do not assume malicious intentions or question the sincerity of officials. Several themes are addressed by citizens, to which they attribute their *low* trust in the municipality. As they mainly occur outside the tax domain, these perceptions are not restricted to *taxpa*yers alone and apply to municipal residents in general. The perceived unwillingness to rectify mistakes is detrimental to public trust. Whether the mistake is real or perceived, inadequate explanations of a decision's rationale create an

image of a government that is untrustworthy. Moreover, there is a general disappointment with municipal participation opportunities. The image is of a municipality that broadcasts instead of listens, and that views citizen input as a formality instead of a valuable contribution. By improving that image, an important source of discontent can be removed, both within and outside the tax domain.

Another important reason why citizens distrust the municipality is a lack of uniformity in decisions. Citizens judge the trustworthiness of decisions on 'equal treatment', or *horizontal uniformity*. For example, 'Don't I pay more than my neighbour?' Considering it is difficult for citizens to judge which cases are actually equal, it is important that the municipality explains any differences. Failing to address perceived inequality reduces trust. Furthermore, citizens expect a logical trend in government decision making from one year to the next. This type of continuity is referred to as *vertical uniformity*. Previous decisions shape expectations about new ones. Living up to such expectations can be difficult when legislation prescribes that decisions are taken independently from decisions in previous years, such as the WOZ-value, or when legislation itself changes regularly. In the relationship between government and citizens, unpleasant events linger longer than positive ones. Such *grievance asymmetry* is confirmed by the stories of the focus group participants. They, however, do recognise and share positive experiences as well. They express their love for their city and appreciate friendly and professional officials that commit to promises, the convenience of fast services, and quick fixes of issues in public space that are visible to them.

What shapes participants' satisfaction and trust?

Central to the analysis of participants' satisfaction and trust is the comparison between 'formal encounters' (written procedure) and 'informal encounters' (verbal procedure). Both formal and informal participants attribute their *satisfaction* with the encounter to distributional as well as procedural factors, while explanations for *dis*satisfaction more often involve the outcome. Although outcome plays an important role in creating a satisfactory experience, not all objectors are dissatisfied when they do not achieve the desired result. A clear explanation of the decision (providing rationale) helps prevent

dissatisfaction and diminishes feelings of injustice. For both types of objectors, 'not obtaining results' combined with an 'inadequate explanation', is a recipe for dissatisfaction. A satisfactory outcome alone is not enough to promote trust. Both outcome-related and procedural factors need to be assessed positively for the trust of informal objectors to rise. A sense of procedural justice also helps to prevent a trust drop. An undesirable outcome, combined with low perceptions of the procedural aspects, can cause trust to decrease. This situation does, however, not occur among the informal objectors in this study, as all of them assess most procedural factors positively.

When citizens meet the state, this affects their attitudes towards that state, and what happens to public trust differs per type of encounter. Both the quantitative and the qualitative studies offer indications for the positive effect of informal contact on public trust. The trust of *informal* objectors can increase after the encounter. Among *formal objector*s, satisfaction about both the outcome and the procedural factors did not result in an increase in trust. The predetermined boundaries of the formal setting seem to 'limit the ability to address problems or to develop any personal relationships' (Bartels, 2015, 108). Even when formal objectors are satisfied, their experience is not positive enough to promote trust. Experiences with the formal encounter are just not as positive as those with its informal counterpart. The *informal encounter* has the ability to make citizens feel heard regardless of the outcome, in a way the formal procedure is unable to offer. The demeanour of the mode of contact thus matters, from being formal and detached to informal and close (Bartels, 2015, 200). The findings offer a relational perspective on public trust, in which the level of trust is an emergent property of concrete interactions.

In conclusion, as to the question of *how open government affects the level of public trust*, it has become clear that institutional openness measures are neither decisive in steering openness perceptions nor in creating public trust. Citizens do pay attention to individual encounters when it comes to their perceptions of government. Even though *institutional openness* may not be a knob to turn on the 'trust panel', governments are able to affect the way they are perceived by the public through these individual experiences. In addition to the different forms of transparency that

facilitate public participation, public encounters appear to be an even more important way to shape openness perceptions. During encounters, procedural factors provide important tools to prevent a trust decrease. Creating satisfaction through a combination of outcome-related and procedural aspects in informal encounters even has trust-building potential.

8.2 Contributions to the research field

THE following sections discuss what new insights this study brings and how they contribute to the research field on public trust. The results challenge general expectations on the positive effects of institutional openness on trust and extend the field in new directions, for example, regarding the effect of public encounters on trust. The discussion runs along three main lines: the discrepancy between practices and perceptions (8.2.1), the concept of transparency and its ambiguous effects (8.2.2), and the concept of public trust and its origins (8.2.3).

8.2.1 Discrepancy between practices and perceptions

Regarding the public perception of government, this dissertation adds two new insights to the research field. First, the survey study exposes a clear discrepancy between the effect of institutional openness and perceived openness on public trust. Second, any spill-over effect from trust in one public organization to another is contradicted by the respondents' stories.

The discrepancy found has important implications for examining the effect of openness on public trust. Openness perceptions and openness practices are simply different things. They do not correlate or show any interaction effect on public trust. A closer look at the literature confirms the discrepancy between these openness conceptualizations. Perception studies often find a positive effect, whereas studies on the effect of institutional openness on trust are much less straightforward. Even though gaining knowledge on topics that are inspired by public sector challenges inherently entails a certain degree of valorization (Mabillard & Pasquier, 2017), discussion sections of perception studies do not often mention the external validity to institutional openness as a limitation. In the literature the difference between practices and perceptions is still underexposed. Few theoretical models address this discrepancy between institutional

openness and openness perceptions, nor, to the best of my knowledge, have empirical studies previously confirmed their divergence. Awareness of their discrepancy is a first step towards gaining a more complete understanding of the openness-trust relationship. The discrepancy between institutional and perceived openness also questions the nature of open government. Open government aims to build 'sound connections between vision and voice that facilitate active citizenship' (Meijer et al., 2012, 26), yet the latter cannot be taken for granted. Even when opportunities to gain information and engagement are high, they are not always perceived as such or actively used.

Moreover, it can be argued that a theoretical model that includes either institutional openness or perceived openness gives an incomplete picture. Merely involving perceptions paints a rosy picture when it suggests that openness and trust are strongly related, while it solely indicates a relation between two perceptions. Such perception studies can be interpreted as support for the premiss that institutional openness is an adequate tool to enhance trust. Then again, merely involving institutional openness creates the impression that there is no connection at all between openness and trust, resulting in claims that public trust is completely unrelated to what the government does. In both approaches, the gap between practices and perceptions is a missing link. When building models on the effect of openness on trust, one should bear in mind this discrepancy. Perceived openness and institutional openness cannot be regarded as the same construct. Creating complete conceptual models is important for understanding reality, as they ultimately serve the purpose of improving public administration through knowledge. There is much to be gained from closing the gap between perceptions and practices. To gain knowledge on what actually happens to public trust, perceptions need to be considered separately, in addition to whatever form of institutional openness is under examination. This may be done by gauging, as an intermediate step, whether institutional openness is actually seen and recognised as such by its intended audience, and if that is not the case, what is causing it to be blocked. Some institutional openness measures may be better able to create openness perceptions than others. Moreover, one could also leave out quantitative institutional openness implementations altogether and

focus on how the image of openness can be improved in other ways. With more insight into how the image of an 'open government' arises, the image of trustworthiness can be promoted as well. To this end, the present study has made a start.

Another insight about public perceptions of government is that no clear *spill-over effect* from trust in one government organisation to another arises. Such a *spill-over effect* assumes that if a citizen, for example, considers a key politician to be no good, this reflects on the image he has of other parts of government. From the correlation between general disposition towards government and trust in a particular public institution, it is often deduced that one influences the other. Although it may sound plausible, it does not become apparent from the survey results or the from stories of the respondents. The focus groups show that most citizens differentiate per government organisation and even per public task or department. The municipality is charged with diverse tasks that evoke different experiences and perceptions, which citizens are well able to recognize and distinguish.

The variety of municipal tasks is one of the reasons why it is difficult to find an effect of openness on public trust regarding one specific task. Yet more importantly, one's general attitude towards government cannot be regarded as a determinant of trust in the municipality. The correlation between perceptions of government in general and the municipality, is better explained by the overlap between the two. The municipality is simply part of the government. Trust in local government is not simply a reflection of citizens' thoughts on national government, as citizens view each layer of government through a different lens (Fitzgerald & Wolak, 2016, 140). The present study confirms that generally, citizens are able to discriminate among levels of government and the work of individual administrators (Kettl, 2019, 766). Studies on public trust thus need to clarify the government organisation involved and for what task or purpose. This complicates comparative studies that only inquire into 'trust in government in general'. Conclusions can be useful as a general gauge of public opinion, but they do not actually concern the concept of public trust. The finding that citizens base their opinion of openness and trustworthiness on concrete municipal experiences and that they

discriminate between parts of government implicates that public trust is more than one's general disposition or an 'abstract notice' of government. Reality is simply more complex.

8.2.2 Understanding transparency and its ambiguous effects

The finding that neither proactive transparency, responsive transparency, nor data insight affect public trust called for another reflection on the transparency literature. Normative optimism allures, even though mixed effects predominate empirically. Incidentally, this phenomenon is not limited to science. Still, this study helps to fill the research gap as to 'why the effect of transparency on trust is ambiguous'. The effect in the literature is mixed because of differences in conceptualization, as either practices or perceptions, but also because of the miscellaneous measures of institutional transparency. In addition, the qualitative focus group study describes various mechanisms that influence and limit the effect of institutional transparency on trust: disuse and disappointment, each with its own underlying causes. The extent to which these mechanisms occur causes the effect of transparency on trust to be mixed. These insights offer a valuable contribution to the research field and may offer a starting point for further exploration.

In scientific research, transparency –in whatever form– is still mainly approached from the side of the transmitter. A first step towards a better understanding of transparency effects, is to recognise that the concept is broader than just the sheer amount of information or its content. It is not just the act of providing information, it also entails ensuring that the information reaches its intended recipients. As the focus group study has revealed, true transparency conveys information, meets citizens' needs, and enables openness perceptions to correspond to institutional openness. It includes both sides. This insight may help improve future measures of transparency. Not trying to gauge transparency in an absolute sense, similar to the way the present survey study aimed to do, but adhering to a broader conceptualization of transparency and subsequently broader operationalization, including the recipient. For example, by including 'conveyed transparency', i.e. the extent to which it reaches the recipient, or 'user-transparency', i.e. the extent to which it meets the public's needs. The transparency measure then includes the receiver, in

addition to its broadcaster. Depending on its operationalization, transparency risks becoming a perception, which, as described in the previous sections, will quickly correlate with public trust. Still, in the present study, perceptions proved to be a valuable indicator alongside indicators of institutional transparency in the model. Even when only institutional openness is examined, a study benefits from including openness indicators that citizens deem important. In this way, the connection between research and practice, as well as between implementations and perceptions, can be improved.

The relationship between transparency and trust is complex. The present study offers a starting point for more insight into their *inter*relationships, for example, by examining the perceptions of citizens who do not use transparency. The survey results show that searching for information is related to the level of trust. Non-users are, on average, more trusting. This group apparently has less need for additional information. It can be argued that they do not look any further because they already trust. Website visitors have less trust than 'non-visitors', and citizens that consult the valuation report are less trusting than the ones that do not. On the basis of this survey, no explicit cause-and-effect relationship can be established among the group of transparency users. However, it becomes clear that the use of transparency does not improve perceptions, as trust is even lower among the group that visits the municipal website multiple times than among citizens that visit it only once.

Besides low trust, another plausible reason to search for information is a lack of knowledge. The present study finds that self-reported knowledge is weakly correlated with trust. Trust increases with increased knowledge, although only very slightly so. Low trust does not seem to result from too little knowledge, as 'high knowledge'-citizens can be distrusting as well. Still, the group of citizens that indicates to have '*no understanding at all* of how the WOZ-value is assessed' does have the least trust. This specific group could be served with the right type of transparency, i.e. information that is *relevant* to them and is obtained in a way that meets their needs: proactively and assisted with context. Moreover, the differences between transparency-users and non-users and between levels of knowledge, implicate that the effect of transparency may differ per group. Although

this study finds no general interaction effect of knowledge between openness and trust, it does provide starting points for distinguishing citizen types. Types that are not based on demographic factors but on other relevant characteristics that can influence the relationship, such as the level of knowledge or initial trust. The composition of society as a whole may just be too diverse to determine a single effect, and it may be better to examine the transparency-trust relationship among specific groups. In sum, the present study has contributed to a better understanding of the transparency concept and offers a step towards a more refined understanding of the relationship between transparency and trust.

8.2.3 So what is public trust and how does it originate?

This research on openness and trust offers wider insights into public trust and its origins. This section discusses insights about performance theory, reciprocal trust versus perceived polarity, and the role of both distributive and procedural justice theory in building and maintaining public trust.

8.2.3.1 Performance theory

In the background of this study on the effect of institutional openness, the question lingers whether the origins of public trust lie in government acts, such as the performance of public institutions (Mishler & Rose, 2001, 34; Stoyan et al., 2016, 19) and satisfaction with public services (Gustavsen et al., 2017, 9), or whether trust is unrelated to what government does. Some scholars question whether governments can actually influence public trust. This is a valid argument, as none of the institutional openness forms were found to affect public trust in this study either. In the absence of an effect, it is sometimes concluded in the literature that it does not matter what the government does and that public trust is merely the result of people's degree of 'trusting disposition' or the prevailing 'social mood'. On the basis of similar average trust levels in many municipalities too, the conclusion can be drawn that it does not matter what a municipality does. However, in an argumentbased on municipal averages, trust is regarded as a characteristic of government instead of a public perception. A similar average per municipality teaches us nothing about why one citizen has more trust than another. Instead, public trust needs to be approached as a characteristic of the citizen.

Public trust is not entirely unrelated to what the government does. Even though the survey study cannot provide conclusive support for performance theory, the qualitative studies do. The survey study finds a strong positive correlation between *perceived performance* and trust in the municipality, yet the possible discrepancy between perceptions and other performance indicators prevents substantiating the theory's main premise. Public trust in government could be influenced by 'subjective measures of citizen perceptions only' (Yang & Holzer, 2006, 115). Institutional openness may not be decisive in citizens' assessment of municipal trustworthiness, but the government can certainly do things right or wrong during encounters. The image citizens have of government is affected by concrete experiences, both positively and negatively. This is at odds with the idea that perceptions of administrative performance and attitude formation are not embedded in what government does (Van de Walle, 2004). Still, it is difficult to deduce any 'classic' key performance indicators that enhance trust. For example, the absolute processing time did not affect the satisfaction or trust of objectors. Both qualitative studies show that trust is not a broad social attitude, a general notion, or an abstract gauge of public opinion. It is an evidentiary phenomenon that changes with evidence in favour of or against it (Lewicki & Brinsfield, 2015, 55). It is not rigid and can fluctuate continuously.

8.2.3.2 Reciprocity and polarity

The present study provides indications that trust between citizens and government works both ways. Both the focus group study and the interview study suggest an interplay of public trust in government and the government's trust in citizens. Such reciprocity can cause the relationship to go into a downward spiral, where both parties, when they interact, reinforce the image they have of each other. Mayer et al. (1995, 728) already proposed a model that showed 'the dynamic nature of trust', in which the outcome of the trusting behaviour affects trust through the perceptions of trustworthiness at the next interaction. Reciprocity, based on leadership literature, could be a fruitful topic for research (Schoorman et al., 2007, 347). In their research on citizens' reluctance to use online government tools, Dashti et al. (2009, 8) find evidence of such reciprocity when it comes to building trust in e-government, and 'felt trust', i.e. the

citizen's belief that he is trusted by government, is positively related to trust in e-government tools and to trust in government in general. Often, in research, the focus is on what governments can do to increase trust. However, the relationship consists of two parties and the citizen's perspective is still underexposed. Trust may be mutual and is perhaps broader than the one-sided image of one party in another. Several focus group participants address reciprocity as something that could contribute to improving their relationship with the government. They instead experience that the municipality acts as an opponent and prefers to cast disputes in a legal mould. Government letters are perceived to be more concerned with building up a legal defence than providing information, creating an image of conflict. This perception is not reserved to low-trust citizens. The latter fuels feelings of being opponents or even of hostility. *Perceived polarity* is detrimental to public trust. When public encounters are characterised by distrust in citizens, this can be mirrored by distrust in government. (Hupe, 2022, 307). Such communicative patterns stress the need for a different conversation (Bartels, 2015, 108), moving away from debate towards dialogue. The nature, tone, and conditions of conversations can diminish or promote the productiveness of communication (Bartels, 2015, 5), for example, when communication is aimed at defending one's own position or at finding common ground.

Reciprocity and polarity may differ per public domain. In the tax domain, the public and individual interest are more likely to conflict. Obviously, when interests are parallel, creating pleasurable relationships is easier. When it comes to taxation, the government cannot always simply trust citizens, or in other words, government must be strict in order to guarantee equality in taxation. Nevertheless, creating a sense of parallel interests, to the extent that the image of enmity is avoided, offers opportunities for improving the relationship, even in domains where the public interest is not in line with the individual interest. A closer consideration of individual interests can enhance understanding and perceptions of trustworthiness. Citizens benefit from a harmonious relationship with the government as it helps create a sense of belonging. Among low-trust citizens who feel left out, antagonistic ideas of government allure. Informal encounters lend themselves well to such

reciprocity. When citizens can share their arguments as to why a decision is incorrect, 'felt trust' by the official can be experienced. By voicing arguments, they experience that their word is valuable to local government too. Without any direct or personal interactions, there is little room for (felt) trust to develop.

8.2.3.3 Distributive and procedural justice theory

Increasing public trust is no easy task. Still, under favourable circumstances, it is possible. The present study has yielded several insights into the participation and trust relationship that have implications for theory. Citizens object because they disagree with a certain decision, which they often perceive to be unfair. The question then is which form of justice is best suited to remove or reduce that sense of injustice, and thereby improve perceptions of government. This study reveals that the evaluation of the encounter (satisfaction) is strongly related to future expectations (trust). Evidently, citizens who obtain a favourable result are more often satisfied. However, a sense of procedural fairness is additionally needed for trust to grow. A sense of procedural fairness helps prevent a trust drop when citizens cannot be met in their requests. Both distributive and procedural justice-related factors thus occupy an important place in maintaining and enhancing trust. It is notable that satisfaction among formal objectors does not translate into more trust, whereas a trust increase does occur after informal encounters. Somehow, during formal encounters *customization* is experienced less. Although customisation in government decisions can be in contrast to legal equality, within a set legal framework, experiences of personalised encounters do offer opportunities to enhance trust. Citizens tend to appreciate customisation to such an extent that it can increase their trust. Key elements of customisation are the directness of the interaction and personal contact with an official. The *direct interaction*, in which a citizen gives immediate input and receives an immediate response, increases mutual understanding. This is in line with deliberative democracy theory. Moreover, the directness of the encounter can give citizens a sense of control over the decision and the outcome in an otherwise dependent situation. This is in line with the self-interest model of procedural justice, in which process control is associated with outcome control (Lind & Tyler,

1988, 222). When such a direct interaction does not take place, citizens are left with a feeling that decisions 'happen to them'. Moreover, *personal contact* with a civil servant most often leads to the image of a trustworthy official. The more concrete experiences get, the more positively they are assessed (Goodsell, 1994, 139). In the absence of a tangible official, the image of a distant, impenetrable, and abstract government remains.

The distinction between formal and informal modes of contact is endogenous and thus limited to the objection procedure. Public encounters and participation encompass much more than such procedures. In cases of public encounters that do not aim for an individual outcome, the importance of procedural and distributive justice may be different. When encounters do not pursue a concrete outcome but concern the collective, the process may gain importance. Still, under the conditions that: 1. a citizen is dependent on 2. the judgement of the government that 3. affects his personal situation, the results of this study can apply. Procedural and distributive justice transcend the specific subject matter of a procedure, and their role in maintaining and enhancing public trust is likely to be applicable to (legal) procedures in other domains as well. For example, the effect of a favourable outcome and the sense of customisation, personalised encounters, and directness of interactions. The focus group data also show that disappointment with participation is municipal-wide. Remarkably, the experiences the respondents mention are not restricted to real estate assessment, but nearly all do have to do with their immediate living environment, leaving out a multitude of other public domains. This suggests that the government-citizen relationship may fall into certain categories within which imagery takes place.

In sum, for a government to influence public trust, there must be a concrete view of government. When government is an abstract and distant notion, the effect of whatever it does –whether it is its openness, performance, or fairness– on public trust remains limited. The public perception is then based on other things, maintaining the discrepancy between institutional practices and public perceptions.

8.3 Limitations

THIS research has its limitations. On the one hand, the results may not reflect all parts of government or be applicable to all the different roles citizens have in relation to government. The choices made in the research design each have their limitations as well.

8.3.1 Generalizability

8.3.1.1 Government context

The relationship between open government and public trust has been examined in the context of local government and, more specifically, in the context of real estate assessment and taxation. The question is whether the results from this study within this domain can also apply to the central government. Trust in the municipality is not the same as trust in the central government, and its determinants may differ as well. The municipality is a rather concrete administrative body of which citizens form an image based on concrete experiences, whereas central government is a more abstract entity, and most national administrative bodies largely operate out of citizens' sight. Public encounters have potential, yet they are much more likely to take place at the local level than at the central level. When citizens have no concrete experience with a government organisation, they are more likely to base their perceptions on other things than what the government actually does. Media coverage, for example, may then serve as a heuristic for trust in government. The results from this study in this specific domain, in which citizens are able to speak out of concrete experiences as all of them at least received an assessment notice, may therefore not be fully applicable to more abstract public domains. Building public trust through government acts appears even more difficult, and the discrepancy between institutional openness and perceived openness may even be more present at the national level. Although the national government has more resources to convey messages to the general public, at the same time, it is more difficult to tailor the message to the variety of user needs. In national government too, institutional openness may not easily translate into openness perceptions. Even within local government, it is important to consider the context of the public service, as the specific service relationship may determine citizen attitudes and perspectives. Lastly, these findings in the Dutch socio-cultural and political context may

differ from other national cultures. In the Netherlands, there is a low power distance and a generally direct communication style, in which openness may be less likely to act as a 'power-reducing mechanism' or have an effect on trust (Grimmelikhuijsen et al., 2013, 583). Similarities and differences between public contexts need to be taken into consideration when reading the results.

8.3.1.2 Citizen roles

Moreover, citizen roles differ. A citizen can be a beneficiary of public services or a taxpayer, a municipal or a national resident, and a voter or a protester. These roles can influence attitudes and perceptions. Although no clear pattern emerged from the demographical factors in this study and no profile can be made of a high- or low-trust citizen on the basis of these characteristics, home owners' relation to local government differs from that of disadvantaged citizens who claim welfare benefits and have to deal with a national agency. It is likely that the level of dependency on government and *power inequalities* create different types of encounters, possibly with different effects on trust. Per role, the stakes involved differ, as do the degree of dependence and the ratio between the public interest and the individual interest. Vulnerable citizens have both a collective level of interest and a personal level of interest that makes them adopt a fair state, service state, or surveillance state perspective (Lips 2010, 286). The question remains how procedural and distributive fairness relate to each other when the degree of dependency increases. Dependent vulnerable groups may not experience encounters as equal and open dialogues but as an unequal negotiation in which their eligibility for financial aid is at stake (Oldenhof & Linthorst, 2022, 206). Moreover, not everyone has an interest in public issues. Citizens who are active offline are also more likely to engage online (Schmidthuber et al., 2017, 465), yet digital competence and electronic literacy may differ across demographic lines (Hupe, 2022, 215). High technology-savvy online users are likely to have more opportunities to participate, as is high literacy. Both factors influence one's accessibility to public information and its benefits (Moon, 2020, 544), and the combination of both is required for active citizenship. The group of citizens that actively participates and co-produces may be small. This study

is unable to uncover possibly different perceptions of citizens in other public domains.

The specific context of this study in the context of home ownership and taxation is not only very personal, it also involves a financial interest, which is not the case in all relationships with the government. The taxpayers' direct self-interest and the subsequential view of local government as a service provider, may make citizens more critical of government and may cause them to attach more value to municipal performance than to municipal openness. When more general, less tangible public goals are pursued, openness about decision making may play a more important role in public trust than performance. At the same time, a strong sense of self-interest makes citizens more involved in what the government does, making the degree of openness more likely to be recognised. If institutional openness does not lead to perceived openness among tax payers, it is reasonable to argue it may not enhance trusting perceptions in other roles or administrative contexts either. However, this study cannot provide a definitive answer to the influence of varying citizen roles on the relationship between openness and public trust. This means that not all the results can be generalized to citizens with other characteristics. Participants with a low social-economic status may need to juggle the contradictory roles of either an active citizen or a passive client of public services (Mik-Meyer & Silverman, 2019, 1640). In those encounters, citizens might not see themselves as co-producers and may pay attention to different 'trustworthiness cues' than tax payers. Although in this sample of home owners in the context of local taxation, the perspective of the municipality as a service provider emerges, the effect of agency and clientship on trust would need further examination. Lastly, older age groups are overrepresented among the sample in this study. In public encounters, younger respondents may be better used to and more satisfied with digital modes of communication, such as an app (Prokop & Tepe, 2022, 438), than for example, a conversation over the telephone or 'paper procedures'. When it comes to creating satisfaction and trust, different age groups may require different encounters.

8.3.2 Research design choices

Research designs, conceptualizations, and operationalizations of both public trust and open government in the literature are so fragmented that it comes as no surprise that different outcomes are observed. The present survey study opted to come up with a measurement that was the best possible representation of practices, by including all institutional openness measures that citizens can actually encounter. However, this measure has not contributed to unity in the research field. Moreover, merging multiple elements of 'institutional openness' may cause possible effects to fade because citizens may not be able to recognise the degree of openness of the measures equally. It may thus be better not to strive for completeness yet to concentrate on the effects of specific elements of openness separately. Although the survey research attempted to make the relationship between openness and trust concrete and measurable by limiting it to one specific municipal domain, the qualitative studies also show that other municipal experiences influence the image of the municipality as well. Moreover, in a 'real world' context, many exogenous factors cannot be controlled. This complicates distilling specific determinants of trust, such as openness. For example, negative coverage may overrule a possible positive effect of institutional openness (Worthy, 2013, 405). The generally negative media coverage is not part of this study, as the choice was made to focus on what the government can do to promote public trust.

Moreover, this study aimed at combining methods that reinforce each other, yet the design still has its limitations. For example, the effect of data insight on public trust has not been addressed outside of the survey study. Whether certain data characteristics may be decisive in determining an effect, the survey alone is unable to answer. An experimental design would be better able to provide therein. Another limitation of the survey study is the general issue of causality. Although citizens are questioned about their trust after openness measures have been implemented, the survey cannot fully establish whether municipal openness was consulted and assessed first. The interaction between trust and openness, whereby trust also influences openness perceptions, cannot therefore be ruled out.

Participants in all sub-studies are generally involved citizens who find it important to make a contribution to public administration. Not all citizens are consciously concerned with their relationship with the government or their general perceptions thereof. Although attempts were made to mitigate this bias, for example, by empanelling all focus groups with both high and low trust citizens and with different levels of experience, a self-selection bias cannot be ruled out. For both the focus groups and the interviews, the group of respondents is not large. For uncovering mechanisms this does not constitute a problem. However, it does mean that no general statements can be made about the extent to which the mechanisms occur. The interviews give a voice to participants and provide a rich insight into their perception creation. Yet for comprehension purposes, the qualitative analyses are moulded into charts. At times, objectors are then divided into categories, which in reality are not so black and white. For example, the division between being 'happy' or 'unhappy' with the outcome, while there may be a partial result with which they are 'moderately happy'. Their stories provide clear common themes, yet they risk losing personal nuances. Translating complex real-world processes into understandable overviews or schemes risks unwarranted complexity reduction. Even when general mechanisms become apparent, individual nuances should not be overlooked when reading the qualitative results. In general, not everything always applies.

8.4 Suggestions for further research

8.4.1 Discrepancy between conceptualisations

The contemplation about public trust in government is far from complete. Gaining a full understanding of the relationship between openness and trust necessitates the repetition of studies in other public domains, among other target groups, and in other countries. As the administrative context and the citizen role may influence the relationship, a recommendation for further research would be to shed light on these differences. Simultaneously, the research field would benefit from more unity to make study results more comparable. The field is still fragmented as both openness and trust operationalizations greatly vary, preventing studies from being comparable, let alone create consensus on their effect on trust. The silver lining is that more unity arises regarding the public trust

measure. Although public trust is always affected by a combination of factors, when it comes to the effect of openness on trust, it may be better to focus on openness indicators separately, instead of an accumulation of open government indicators, as their aggregation may fade their effect. An important point of attention in future research on open government and public trust is the way in which openness is conceptualized. Much of what the government does is not seen or recognised by citizens. If openness doesn't get across, it cannot affect perceptions. Yet, openness perceptions are more important to trust than institutional openness. Including both provides a more integral research model on the relationship between openness and public trust. This can provide more insight into their discrepancy and how they can be connected. The link between the two is still unexplored territory, yet aligning perceptions with practices may be a crucial step towards building trust. Moreover, this study indicates the existence of a digi-paradox. Although digitalization increases openness practices that aim to increase efficiency and user-convenience, somehow openness perceptions linger. As further digitalization is inevitable, research into how digital interactions with government can be designed in such a way that the image of openness can keep up, is crucial. The relationship between digitalization and public trust is an essential topic throughout all aspects of government and remains relevant.

8.4.2 Valorisation and the citizen perspective

Although perception studies in a real world context are not without problems, public administration research merits continued attention to valorization. To this end, the citizen perspective can be a valuable source. Their rich qualitative complement has proved to be of great added value to the quantitative findings. Moreover, there are indications of a supporting role of reciprocity in the formation of public trust. The citizen perspective can contribute to knowledge on how reciprocity takes shape. The discrepancy between openness practices and perceptions, the qualitatively identified mechanisms, such as transparency disuse or disappointment, and the experienced customisation in procedures require further examination of perceptions as well. Public encounters have the ability to change trust, yet the insights obtained from the interviews with formal and informal objectors are just the beginning. Why these types of

encounters are experienced so differently and what creates perceptions of customisation and control can be fruitful topics for further research in other types of encounters too. More attention could be paid to the effect of communicative aspects of encounters on public trust, such as non-verbal communication, opportunities to speak freely, or even rituals (Bartels, 2013, 477).

It could also be that perceptions are formed differently when direct self-interest is involved as compared to pursuing public goals. As participants' objectives differ per domain, other factors may be dominant in enhancing trust. Still, elements of procedural and distributive justice may also be present in public encounters outside legal procedures and in other types of participation. Differences and similarities in the formation of trust merit further exploration. Repetition within the tax domain can be insightful as well, in relation to the rise of 'sovereign' tax refusers. This study merely presents a snapshot of objectors. Subsequent groups that are larger and have a different composition, in a dynamic housing market and in an ever-changing public domain can certainly provide additional insights. Trust is not static, nor may be its origins.

8.5 Implications of new insights for practice

SCIENCE cannot always provide for practice' desire for ready-made solutions. The task of science, however, is to provide insights. Subsequently, it is up to practice to convert these insights into policy, which they can do in the way they see fit. As any practical recommendations risk extending beyond the findings, this section is limited to concrete insights from this study and their practical implications. If anything becomes clear from the qualitative studies, it is that *the* citizen does not exist. Any statement about the citizen should be approached with caution, as it does not do justice to the citizen's diversity.

8.5.1 Continuous attention to citizens' perceptions

Paying closer attention to *openness perceptions* offers opportunities to build trust. Many openness strategies are based on what government can or should do to pursue more openness implementations, whereas perceptions of openness still linger. Policy is devised and implemented by civil servants, yet their experience and expertise can make it difficult to

fully empathize with the situation of individual citizens. A closer consideration of what citizens want serves as a first step towards better communication. Public sector communication is recognised as 'goal-oriented communication that enables public sector functions within specific settings for the purpose of building and maintaining the public good and trust between citizens and authorities' (Luoma-Aho & Canel, 2020, 458).

Contrary to popular belief, this study does not show that the use of an administrative organisation increases the distance between citizens and the government, neither in terms of institutional openness nor in trust. Many government organisations already try to be open and transparent. Still, there is room for improvement, as even local governments can be experienced as anonymous entities to which no direct access is possible. For example, complicated language use and rigid references to digital communication channels are perceived as ways to keep citizens at a distance. Citizens tend to miss the non-anonymous official in their encounters with local government. More digital possibilities to provide data or contact channels, do not necessarily result in higher perceptions of openness. Still, mitigating this digi-paradox by bringing back a human face to the municipality, may be a matter of imagery rather than reducing automation. Even though parts of citizen-government interactions can and will be automated further, human contact in those interactions remains indispensable (Hupe, 2022, 229). Smart use of technology that retains the feeling of personal contact. Such choices start with an interest in what citizens experience, expect, and need from local government.

Moreover, the increased complexity of government decisions as a result of complicated automated decision-making processes, can weaken support for the system. This development is certainly broader than that of local government. Complexity reinforces feelings of elusiveness among citizens. Even the word *algorithm* seems to have taken on a negative connotation. The use of algorithms can increase perceptions of opaque government processes in which data are entered and then a number is produced. The hope is that the creation of the Dutch 'algorithm register' can change the image of automated processes for the better. The Dutch courts already try to get a grip on the 'black box' behind government decisions and prescribe

guidelines for administrative bodies for providing more data from that box. The difficulty remains, however, that citizens may not benefit from more data when they simply want to obtain clarity. The legal field doesn't seem to have the proper handles to enhance the perceived grip on automated decision making just yet. A lack of grip on governmental decision making (the WOZ-value) undermines the *perceived legitimacy* of and trust in the system as a whole (taxation). In turn, when public trust in government decreases, so does the willingness to contribute to that government. This emphasises the importance of public trust for the acceptance of increasingly automated decision making in the future. The upside is that public trust is not static. It is something that government organisations and officials can continue to work on.

According to some, not so much more transparency but a simplification of decision making should improve the sense of grip and perceived legitimacy. In this societal call for simplification, the belief is that a simpler system is easier to control, less error-prone, and thereby more objective. However, most citizens cannot oversee that a 'simpler' system for distributing the tax burden also means a completely different distribution of taxes, perhaps a less equitable one. Even when they do, simplicity allures because of its explainability and controllability. While using automated decision-making processes, officials need to be able to properly fathom what is happening inside the black box in order to be able to explain to citizens how decisions are made. To quote a focus group attendee, '*It's a bit like having a calculator, at a certain point, you're unable to do the math yourself*'. Even officials long for more simplicity, as it is expected to lower the number of objections. This is, however, based on the misconception that public criticism should be avoided as much as possible. Critical citizens in particular, are able to make a valuable contribution to public administration. Instead of wanting to simplify government decisions, it would be better to invest in knowing how to explain them. Investing in such skills, requires the continuous attention of administrators.

8.5.2 Realistic expectations of institutional transparency

Local governments should have realistic expectations of transparency measures when it comes to promoting public trust. The present study offers little indication that any of the municipal transparency measures, actually result in more trust. Still, transparency does not hurt trust either. Institutional transparency can thus be pursued on the basis of other norms or values, such as wanting to be an open and transparent government or wanting to meet increasing public expectations regarding transparency. Public trust should, however, not be its core objective. In line with the literature, this study shows that the effect of institutional transparency on public trust is limited. The assumption that transparency is a remedy for distrust, is not supported. Distrust is not necessarily the result of a lack of information either. The causes of distrust tend to lie elsewhere, such as in disappointment with encounters. Negative experiences linger longer than positive ones. When it comes to promoting public trust, prevention is indeed the best cure. Opportunities to prevent a trust drop lie in the procedural aspects of encounters.

Nevertheless, when deploying transparency, it can be useful to consider the concept more broadly. One of the reasons that more institutional transparency does not translate into citizens' perceptions of transparency is because supply and demand do not match. It is a misconception that making more information proactively available, as is the philosophy of the new Dutch open government Law, will increase trust. Any FOI-law that is primarily used by the media is unlikely to enhance the public perception of government. Many citizens are passive information recipients, not active gatherers. When information does not reach recipients, their perceptions will not change. There is no point in increasing supply if it does not meet user-demand. Maintaining a one-sided notion of transparency as 'making information available', limits its effect. To increase the image of openness, attention needs to be paid to conveying transparency, through active delivery and giving context. This means providing relevant information and explaining why it is provided. ‘Assisted information’ helps prevent confusion. The government needs to continuously reflect on citizen demand and centre those in transparency programs instead of experts expectations of citizen needs. In general, active delivery, tuning in with

needs, and providing context are critical for transparency to come across and improve perceptions. People who do not look for additional information are generally more trusting. Simply increasing the group of users, does not seem the best strategy for promoting trust. As users of transparency are generally less trusting, aligning transparency with their needs can be a first step.

8.5.3 The potential of going informal

Governmental organisations have an opportunity to build trust through encounters. The informal route has shown to have potential to improve perceptions, as at times they are assessed so positively that they are able to increase trust. Procedural factors are as important as the outcome. Even when citizens' needs cannot be met, a sense of procedural fairness helps prevent a decrease in trust. This 'informal potential' can be utilised and explored further. Elements of informal encounters can be applied outside the framework of the objection procedure as well. For example, by creating a sense of customisation during encounters. The direct exchange of points of view increases mutual understanding and gives the citizen a greater sense of control over government decision making. *Communicative etiquette* such as taking the time to listen and making a sincere effort to address questions or resolve problems (Bartels, 2015, 201), can affect public perceptions. In addition to making informal options available, governments could do their best to persuade people to choose the informal route more often. Although it may seem in stark contrast to the image of the 'empowered' citizen, home owner, or tax payer, many citizens benefit from being guided in their encounters much more. Exactly how this is organised can be left up to the choice of local governments.

Another lesson practice can take away from the stories of the respondents is the strength of explaining why. It is of great added value to provide a reason, an understandable explanation, for why something is as it is. While this may seem obvious, often it is still missing. Explaining why –or what scientific literature refers to as 'providing rationale'–, appears crucial for the acceptance of decisions and affects the image of government. Providing rationale and the logic behind decisions helps create understanding and acceptance. Failure to do so, will leave citizens unsatisfied, regardless of the amount of data provided or whether the

decision is taken in accordance with relevant legislation, and *in that sense* just. Dissatisfaction goes hand in hand with distrust. Especially when failing to address genuine grievances, trust can drop. Not being able to meet all the wishes of citizens is a given. In those cases, providing rationale can counteract dissatisfaction and distrust.

Finally, civil servants need to be aware that what they say and do in their encounters influences public perceptions. In concrete terms, this means that one should try to have a dialogue instead of a debate and not rigidly stick to the preset rules of an encounter (Bartels, 2015, 10). The communicative capacity of both public professionals and citizens is imperative to the added value of participatory democracy (Bartels, 2015, 3). Reciprocity in the trust relationship between government and the public can be used to the benefit of officials. In public encounters, it is important to minimise feelings of conflict and instead emphasise where the public interest coincides with the individual's interest.

There are indications that 'felt trust by government' increases public trust in government. For example, by relying on the correctness of the information provided by citizens in appropriate situations. The boundaries of where this is possible differ per domain. Still, consideration can be given to this strategy. Change starts with administrators who understand the importance of promoting trust and the opportunities that public encounters can offer. Facilitative leaders are needed to facilitate encounters that help civil servants enhance mutual understanding, satisfaction, and trust. Trust can be built on 'the ground floor of government' (Hupe, 2022, 229). The good news for civil servants, who are generally considered to be benevolent and integer professionals, is that they can contribute to promoting public trust, even though it is not an easy job. Improving public opinion as a whole may be hard-won, but at the micro-level, building trust is feasible. One person at a time.

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Appendices

Appendix 4.1 Example Trust Survey Flyer

Appendix 4.2 Trust Survey (English & Dutch)

ENGLISH: Do citizens have trust in how the municipality deals with the valuation of homes (WOZ value)? That is what this study is about. The questions are always about your municipality. Even if the municipality has the WOZ carried out by an organization. Participating takes about 8 minutes. Participation is voluntary. You can see how far you are in the bar at the top. Answers are not shared with others. Only the researcher sees them. If you choose to, the questionnaire is completely anonymous. This research has been approved by the Ethics Committee of Leiden University. Do you have questions about this questionnaire? Please, send an email to m.witkam@umail.leidenuniv.nl.

NL: Hebben inwoners vertrouwen in hoe de gemeente omgaat met de waardering van woningen (WOZ-waarde)? Daar gaat dit onderzoek over. De vragen gaan steeds over uw gemeente. Ook als de gemeente de WOZ laat uitvoeren door een organisatie. Meedoen duurt ongeveer 8 minuten. Deelname is vrijwillig. In de balk bovenin ziet u hoe ver u bent. Antwoorden worden niet gedeeld met anderen. Alleen de onderzoeker ziet ze. Als u wilt, is de vragenlijst geheel anoniem. Dit onderzoek is goedgekeurd door de Ethische Commissie van de Universiteit Leiden. Heeft u vragen over deze vragenlijst? Stuur dan een e-mail naar m.witkam@umail.leidenuniv.nl.

[Descriptive text 1] ENG First a couple of general question about you and your house.
NL Eerst een paar algemene vragen over u en uw woning.
ENG Q1 All questions in this survey are about the municipality that you live in. In which municipality do you live?
NL Q1a Alle vragen in deze vragenlijst gaan over de gemeente waarin u woont. In welke gemeente woont u? [gemeentenaam van de medewerkende gemeente] [anders]
Indien 'anders' bij Q1a **Q1b Welke gemeente woont u?**
ENG Q2 How old are you?
NL Q2 Hoe oud bent u? 18 tot 20 jaar 20 tot 25 jaar 25 tot 45 jaar 45 tot 65 jaar 65 tot 80 jaar 80 jaar of ouder

ENG Q3 What level of education did you complete?
NL Q3 Welk opleidingsniveau heeft u afgemaakt? Basisschool, vmbo, havo, vwo, mbo, hbo, wo
ENG Q4 Do you work for government? No, I do not work for government Yes, I work at a municipality Yes, I work at a government organisation other than a municipality (Ministry, Waterboard, IRS)
NL Q4 Werkt u voor de overheid? nee ja, ik werk bij een gemeente ja, ik werk bij een andere overheidsorganisatie (Rijk, waterschap, Belastingdienst)
ENG Q5 What is the annual income of your household?
NL Q5 Wat is het gezamenlijk jaarinkomen van uw huishouden? minder dan 20.000 euro 20.000 tot 30.000 euro 30.000 tot 40.000 euro 40.000 tot 50.000 euro 50.000 tot 100.000 euro meer dan 100.000 euro zeg ik liever niet
ENG Q 6 How long have you lived in your municipality? Less than 1 year 1 to 5 years 5 to 10 years 10 to 20 years Longer than 20 years
NL Q6 Hoe lang woont u al in uw gemeente? minder dan 1 jaar 1-5 jaar 5-10 jaar 10-20 jaar 20 jaar of langer
ENG Q7 Are you home owner or tenant?
Q7 Bent u huurder of eigenaar van uw woning? ik ben huurder ik ben eigenaar

ENG Q8 What is de WOZ-value of your home?
Q8 Wat is de WOZ-waarde van uw woning? minder dan 150.00 euro 150.00 tot 250.000 251.000 tot 350.000 351.000 tot 450.000 451.000 of meer weet niet
ENG Q9 Is your WOZ-value is higher than last year?
Q9 Is uw WOZ-waarde dit jaar hoger dan vorig jaar? ja nee weet niet
ENG Q10 What is your perception of government in general? Very trustworthy Trustworthy Neutral Untrustworthy Very untrustworthy
Q10 Wat is uw beeld van de overheid in het algemeen? zeer betrouwbaar betrouwbaar neutraal onbetrouwbaar zeer onbetrouwbaar
ENG Q11 This survey is about trust in government. Trust can manifest itself in voting behaviour. We therefore would like to know which political party you voted for in the last national elections?
NL Q11 Deze vragenlijst gaat over vertrouwen in de overheid. Vertrouwen kan zich uiten in stemgedrag. **Wij zijn daarom benieuwd op welke politieke partij u heeft gestemd bij de laatste landelijke verkiezingen?** [VVD, PvdA, PVV, SP, CDA, D66, ChristenUnie, GroenLinks, SGP, Partij voor de Dieren, 50PLUS, Forum voor Democratie, andere partij, niet gestemd, weet ik niet meer, wil ik liever niet zeggen]

ENG Q12a	Since 1 January 2020, did you visit the municipal website to find **information** on the assessment?	yes, once yes, a couple of time no
NL Q12a	Heeft u in de periode tussen 1 januari 2020 en nu de gemeentewebsite bezocht om **informatie** over de WOZ te vinden?	ja, 1 keer ja, meerdere keren nee

In case of a website visit to find information about the assessment: Q12b,c and d		
Indien, WEL een website is bezocht om informatie te vinden over de WOZ, 12b, c en d.		
ENG Q12b	How satisfied are you about the information of the municipality?	Very satisfied Satisfied Neither satisfied nor dissatisfied Dissatisfied Very dissatisfied
NL Q12b	Hoe tevreden bent u over de informatie op de website van de gemeente?	zeer tevreden tevreden niet tevreden of ontevreden ontevreden zeer ontevreden
ENG Q12c	What was your opinion on the information on the municipal website?	Easy to find Hard to find
NL Q12c	Wat vond u van de informatie op de website van de gemeente?	goed vindbaar slecht vindbaar
ENG Q12d	What was your opinion on the information on the municipal website?	Easy to understand Hard to understand
NL Q12d	Wat vond u van de informatie op de website van de gemeente?	goed te begrijpen slecht te begrijpen
ENG Q13a	Since 1 January 2020, did you look at the online valuation report of your property?	Yes No
NL Q13a	Heeft u in de periode tussen 1 januari 2020 en nu het online **taxatieverslag** van uw woning bekeken?	ja nee
ENG Q13b	*In case of Q13a = yes,* How satisfied are you with the municipal valuation report?	Very satisfied Satisfied Neither satisfied nor dissatisfied Dissatisfied Very dissatisfied
NL Q13b	*Indien ja bij 13a,* Hoe tevreden bent u over het taxatieverslag van de gemeente?	zeer tevreden tevreden niet tevreden of ontevreden ontevreden zeer ontevreden

ENG Q14	Since 1 January 2020, did you contact the municipality because you had a question about the assessment? (multiple answers possible)	- No - I asked a question about the assessment (by email or telephone) - I verbally mentioned that I do not agree with the assessed value - I objected to the assessed value myself - A legal service provider objected on my behalf
NL Q14	Heeft u in de periode tussen 1 januari 2020 en nu **contact** gehad met de gemeente over de WOZ?	[meerdere antwoorden mogelijk] - Nee - Ik heb een vraag gesteld over de WOZ (bijvoorbeeld per e-mail of telefoon) - Ik heb mondeling aangegeven dat ik het niet eens ben met de WOZ-waarde - Ik heb zelf schriftelijk bezwaar gemaakt - Een juridisch dienstverlener heeft voor mij bezwaar gemaakt
ENG Q14a	*In case of contact with the municipality about the assessment* How satisfied are you with the encounter with the municipality?	Very satisfied Satisfied Neither satisfied nor dissatisfied Dissatisfied Very dissatisfied
NL Q14a	*Indien, er WEL contact is geweest met de gemeente:* **Hoe tevreden bent u over het contact met de gemeente over de WOZ?**	zeer tevreden tevreden niet tevreden of ontevreden ontevreden zeer ontevreden

ENG Q14b	*In case of NO contact with the municipality about the assessment* What was the reason not to seek contact with the municipality? (choose the answer that applies to you most)	- Not interested - I did not know this was possible - I thought the assessed value was correct – I thought the assessed value was incorrect but there is no use in seeking contact
NL Q14b	*Indien GEEN contact is geweest met de gemeente over de WOZ* Waarom heeft u geen contact gezocht met de gemeente over de WOZ-waarde? (kies het antwoord dat het best bij u past)	– Geen interesse – Ik wist niet dat dit kon – De WOZ-waarde leek mij juist – De WOZ-waarde leek mij niet juist, maar contact opnemen heeft toch geen zin

[Descriptive text 2] After this you'll see 10 statements about the municipality. You can choose from 5 answers: from 1. completely agree' to '5. completely disagree'. We would like to know **your opinion**. Choose the answer that fits you best. [randomize Q15-Q24]
[NL] Hierna volgen 10 stellingen over de gemeente. U kunt steeds kiezen uit 5 antwoorden: van '1. helemaal mee eens' tot en met '5. helemaal mee niet mee eens'. Het gaat hierbij om **uw mening.** Kies het antwoord dat het best bij u past. [randomiseren: Q15-Q24]
ENG Q15 - In municipal real estate assessment, the municipality is skilful.
NL Q15 - Bij de WOZ is de gemeente vakkundig.
ENG Q16 - When it concerns municipal real estate assessment, the municipality is expert.
NL Q16 - Als het gaat om de WOZ, vind ik de gemeente deskundig.
ENG Q17 - In municipal real estate assessment, the municipality carries out its task well.
NL Q17 - Bij de WOZ voert de gemeente haar taak goed uit.
ENG Q18 - In municipal real estate assessment, the municipality will do its best to help citizens, if they need help.
Q18 - Bij de WOZ doet de gemeente haar best om inwoners te helpen als zij hulp nodig hebben.

ENG Q19 - When it concerns municipal real estate assessment, the municipality values the interests of citizens.
Q19 - Als het gaat om de WOZ, hecht de gemeente waarde aan het belang van inwoners.
ENG Q20 - In municipal real estate assessment, keeps an eye on the wellbeing of citizens.
Q20 - Bij de WOZ houdt de gemeente het welzijn van inwoners in het oog.
ENG Q21 - In municipal real estate assessment, the municipality is sincere.
NL Q21 - Bij de WOZ is de gemeente oprecht.
ENG Q22 - In municipal real estate assessment, the municipality keeps its commitments.
NL Q22 - Bij de WOZ doet de gemeente wat ze belooft.
ENG Q23 - In municipal real estate assessment, the municipality is honest.
NL Q23 - Bij de WOZ vind ik de gemeente eerlijk.
ENG Q24 - When it concerns municipal real estate assessment, I have trust in the municipality.
Q24 - Als het gaat om de WOZ, heb ik vertrouwen in de gemeente

Response options to the trust questions Q15-24 (5-point Likert scale)

ENG	strongly disagree	Disagree	neither agree nor disagree	Agree	strongly agree
NL	helemaal niet mee eens	niet mee eens	niet eens of oneens	mee eens	helemaal mee eens

[Descriptive text 3] Next, there are 7 last statements on which you can express **your opinion**. Again, you can choose from 5 answers, from 'completely agree' to 'completely disagree'.
[NL] Hierna volgen nog 7 laatste stellingen waarbij het weer gaat om **uw mening**. U kunt opnieuw kiezen uit 5 antwoorden, van 'helemaal mee eens' tot 'helemaal niet mee eens'.

ENG Q 25	I am interested in how the municipality assesses the WOZ-value	Strongly agree Agree Neither agree or disagree Disagree Strongly disagree
Q25	Ik heb interesse in hoe de WOZ-waarde tot stand komt.	Helemaal mee eens Mee eens Niet eens of oneens Niet mee eens Helemaal niet mee eens
ENG Q26	I have knowledge on how the municipality assesses the WOZ-value	Strongly agree Agree Neither agree or disagree Disagree Strongly disagree
Q26	Ik weet hoe de WOZ-waarde tot stand komt.	Helemaal mee eens Mee eens Niet eens of oneens Niet mee eens Helemaal niet mee eens
ENG Q27	I find the municipality transparent about the way it works.	Strongly agree Agree Neither agree or disagree Disagree Strongly disagree
Q27	Ik vind de gemeente **transparant** over hoe zij werkt.	Helemaal mee eens Mee eens Niet eens of oneens Mee oneens Helemaal mee oneens
ENG Q28	I find that the municipality gives insight into the data that is used to assess your property	Strongly agree Agree Neither agree or disagree Disagree Strongly disagree
Q28	Ik vind de gemeente duidelijk over de **gegevens** die ze gebruikt om de WOZ-waarde te bepalen	Helemaal mee eens Mee eens Niet eens of oneens Mee oneens

		Helemaal mee oneens
ENG Q29	When I don't agree with the WOZ, I can raise the matter easily	Strongly agree Agree Neither agree or disagree Disagree Strongly disagree
Q29	Als ik het **niet eens** bent met de WOZ, kan ik dit bij de gemeente makkelijk aankaarten	Helemaal mee eens Mee eens Niet eens of oneens Mee oneens Helemaal mee oneens
ENG Q30	How would you rate the execution of real estate assessment by the municipality?	Excellent Good Neither good nor bad Bad Very bad I don't know
Q30	Hoe beoordeelt u de WOZ-uitvoering door uw gemeente?	Zeer goed Goed Niet goed of slecht Slecht Zeer slecht
ENG Q31 Finally, is there anything else you would like to say about your municipality? [250 characters]		
NL Q31 Tot slot, wilt u nog iets anders zeggen over uw gemeente? Nee/Ja *Indien ja,* Q31a: Uw opmerking over de gemeente is: [invulveld 250 leestekens]		
ENG Q32 We will be keeping track of efforts of the municipalities when it comes to real estate assessment. To understand how this affects inhabitants, we may need to ask a couple of questions a year from now. May we contact you then? No/Yes, please fill out you email address (which will be used for this specific purpose only)		
NL Q32 We blijven kijken naar wat gemeenten doen rond het contact met inwoners over de WOZ. Misschien willen wij volgend jaar weer enkele vragen stellen. Mogen wij dan contact met u opnemen? Nee/Ja *Indien ja,*		

[Q32a] Het e-mailadres waarop wij u mogen benaderen is: [invulveld]
(door het invullen, geeft u de onderzoeker toestemming om uw e-mailadres alleen voor dit specifieke doel te gebruiken.)

[English: End of survey-text] This is the end of the survey. We have received your answers. Thank you! You can close the window. The results will be used in a PhD-research at Leiden University. De national supervisory agency is involved. A summary of the results will be available on its website www.waarderingskamer.nl at a later time.

[NL] Dit is het einde van de vragenlijst. We hebben uw antwoorden goed ontvangen. Dank u wel! U kunt het venster sluiten. De resultaten worden gebruikt in een promotieonderzoek bij de Universiteit Leiden. De landelijke WOZ-toezichthouder Waarderingskamer is daarbij betrokken. Een samenvatting van de resultaten komt op een later moment beschikbaar op hun website www.waarderingskamer.nl.

Appendix 4.3 Open Government Survey (English & Dutch)

PROACTIVE TRANSPARENCY

"The availability of information about the way government operates, provided proactively."	
Indicators	**Items**
Channels for proactive provision of information	
Information meeting (PT-i)	Did your organisation arrange an information meeting on real estate assessment for citizens this year?
	Hield uw organisatie dit jaar een bijeenkomst over de WOZ voor inwoners?
News in local newspaper (PT-ii)	Do you publish information on real estate assessment in a (free) local newspaper?
	Publiceert u informatie over de WOZ in een lokale krant? (bijv. huis-aan-huis-blad)
Number of news items (PT-ii)	If so, how many news items do you publish yearly, on average?
	Hoeveel nieuwsberichten zijn dit gemiddeld per jaar?
News on website (PT-iii)	Do you publish news on real estate assessment on your website?
	Plaatst u nieuwsberichten over de WOZ op uw website?
News on social media (PT-iv)	Do you publish news items on real estate assessment on social media?
	Plaatst u nieuwsberichten over de WOZ op sociale media?
Which online features and social media (PT-iv)	Which online features and social media does your organisation use for real estate assessment?
(Twitter = P-iii)	Van welke features en sociale media maakt uw organisatie gebruik voor de WOZ? [Whatsapp, Facebook, Twitter, Instagram, YouTube, Blog over de WOZ/belastingen, waarop online gereageerd kan worden, voorlichtingsfilm over de WOZ op uw website]
Proactive provision of relevant information	

Information on public spending (PT-v)	Did your organisation publish information on public spending of local taxes?
	Publiceert uw organisatie informatie over waar de inkomsten uit de lokale heffingen aan besteed worden? (bijv. op openbare website of in lokale krant)
Textual or visual information on public spending (PT-v)	In which format did your organisation publish information on public spending of local taxes? (use of visuals in addition to text)
	In welke vorm publiceert uw organisatie informatie over de besteding van lokale belastinginkomsten? [in tekstvorm; tekst met visuals (zoals taartdiagram)]
Information on own quality control measures (PT-vi)	Did your organisation publish anything on your own quality control measures regarding the valuations? (on a public website or local newspaper)
	Heeft uw organisatie iets gepubliceerd over de manier waarop u zelf de kwaliteit van de taxaties heeft gewaarborgd? (op een openbare website of in een lokale krant)
Information on quality control measures oversight agency (PT-vi)	Did your organisation publish the general judgement of your organisation by the Netherlands council for real estate assessment? (on a public website or local newspaper)
	Heeft u het oordeel van de Waarderingskamer over uw organisatie gepubliceerd? (op een openbare website of in een lokale krant)

RESPONSIVE TRANSPARENCY

"The accessibility of information about the way government operates, provided responsively."

Indicators	Items
Visiting, information provision in person	
City Hall (RT-i)	Do citizens have the possibility to ask questions on real estate assessment at the city hall counter?

	Kunnen inwoners vragen stellen over de WOZ aan de balie van het gemeentehuis?
Other location (RT-i)	Do citizens have the possibility to ask questions on real estate assessment at another location than city hall? (in person, this question does not concern contact by digital means)
	Kunnen inwoners aan uw organisatie op een andere locatie dan het gemeentehuis vragen stellen over de WOZ? (in persoon, deze vraag gaat niet over digitaal contact)
Accessibility by telephone	
Telephone number on notice (RT-iia)	Does the assessment notice mention a telephone number of your organisation?
	Staat er een telefoonnummer van uw organisatie vermeld op de WOZ-beschikking?
Direct or general telephone number (RT-iia)	Which telephone number is mentioned on the assessment notice? [General telephone number of the organization, direct telephone number of the WOZ/Tax Department or of a content expert]
	Welk telefoonnummer staat vermeld op de beschikking? [algemene telefoonnummer van de organisatie, directe telefoonnummer van de afdeling WOZ/Belastingen of van een inhoudelijk deskundige]
Opening hours (RT-iib)	During which opening hours did citizens have the possibility to contact your organisation by telephone, in the first four weeks after sending out the assessment notice?
	Tussen welke tijden kunnen inwoners in de eerste vier weken na het verzenden van de beschikkingen telefonisch contact opnemen met uw organisatie?
Accessibility and responsiveness of email or web forms (RT-iii)	
Email	With regards to real estate assessment, do citizens have the possibility to contact your organisation through e-mail? (other than a web form)

	Kunnen inwoners per e-mail contact opnemen met uw organisatie met vragen over de WOZ? (niet zijnde een webformulier)
Confirmation of receipt	Do citizens receive a confirmation of receipt of the email?
	Krijgen inwoners een automatische ontvangstbevestiging op een e-mailbericht?
Mentioning of response term	Does confirmation of receipt mention an indication of the expected response term?
	Noemt de ontvangstbevestiging een aanduiding van de verwachte reactietermijn?
Which response term	Which response term is mentioned? (in working days)
	Welke reactietermijn wordt genoemd? (in werkdagen)
Web form	Do citizens have the possibility to contact your organisation through a web form?
	Kunnen inwoners gebruik maken van een contactformulier op de website van uw organisatie?
Confirmation of receipt	Do citizens receive a confirmation of receipt after submitting the web form?
	Krijgen inwoners een automatische ontvangstbevestiging na het invullen van het contactformulier?
Mentioning of response term	Does confirmation of receipt mention an indication of the expected response term?
	Noemt de ontvangstbevestiging een aanduiding van de verwachte reactietermijn?
Which response term	Which response term in mentioned? (in working days)
	Welke reactietermijn wordt genoemd? (in werkdagen)
Accessibility through other digital means	
Chat options (RT-iv)	Which tools for interaction are available on your website for citizens that have a question on real estate assessment?
	Welke interactietools zijn op uw website beschikbaar voor inwoners met een vraag of opmerking over de WOZ? [chatfunctie op de site, anders namelijk]

DATA INSIGHT

"Enabling access to government-held data that is used in individual decision-making."

Indicators	Items
Prior access property characteristics (DI-i)	Did citizens have the possibility to access property characteristics *prior* to the assessment notice?
	Heeft u voorafgaand aan het formeel vaststellen van de WOZ-waarden belanghebbenden de mogelijkheid geboden om de objectkenmerken te controleren? [ja/nee]
Portion of citizens (DI-i)	What percentage of the citizens have this possibility?
	Welk deel van de inwoners kon de voor hun woning geregistreerde kenmerken inzien? [0-25%, 25-50%, 50-75%, 75-100%]
Which property characteristics (DI-ii)	Which registered property characteristics were accessible for citizens? - *Building characteristics*: lot size, square meters, cubic meters, building year, secondary areas, outbuildings. - *Improvement data*: construction quality, condition of the building - *Other*: percentage increase compared to last year; Other, these are…
	Welke geregistreerde objectkenmerken kunnen inwoners inziens? [Primaire objectkenmerken: grondoppervlakte, gebruiksoppervlakte, inhoud, bouwjaar, soort object (type woning), deelobjecten, bijgebouwen. Secundaire objectkenmerken: kwaliteit, onderhoud, overig, stijgingspercentage t.o.v. vorige tijdvak, anders, namelijk.]
Access to value prior to the assessment (DI-iii)	Did citizens have the possibility to access the assessed value prior to the assessment notice?

	Heeft u voorafgaand aan het formeel vaststellen van de WOZ-waarden belanghebbenden de mogelijkheid geboden om de waarde te controleren?
Digital channel to assessment notice (DI-iv)	Does your organisation use the national 'MyGovernment' message box for sending out the assessment and tax notice?
	Maakt uw organisatie gebruik van de Berichtenbox van MijnOverheid voor het verzenden van het aanslagbiljet?
Digital channel to valuation report	Do citizens have the possibility to access their *valuation report* in the MyGovernment digital environment?
	Kunnen inwoners het taxatieverslag in MijnOverheid raadplegen?
Digital channel to assessment notice	Does your organisation have a municipal digital environment in which citizens are able to access the assessment and tax notice? (e.g. MyMunicipality)
	Heeft uw organisatie een eigen digitaal communicatiekanaal met burgers voor het inzien van de WOZ-beschikking/aanslagbiljet? (zoals MijnGemeente)
Digital channel to evaluation report	If so, do citizen access their valuation report in this municipal digital environment?
	Indien ja, kunnen inwoners het taxatieverslag via dit communicatiekanaal raadplegen?
Insight in effect on other taxes (DI-v)	Did your valuation reports mention the effects of the assessed value on due taxes? (such as an overview of the correlating taxes)
	Vermeldde uw taxatieverslag dit jaar een overzicht van de gevolgen voor de belastingheffing? (bijv. woonlastenoverzicht)
Timeliness valuation report (DI-vi)	Was the valuation report available directly after sending out the assessment notices? (the same day, the same week, after more than a week)
	Was het taxatieverslag direct na het verzenden van de beschikkingen te raadplegen? [dezelfde dag, dezelfde week, langer dan een week]
Data availability objection procedure (DI-vii)	Which supporting documents are made available for review during the objection procedure, as stipulated in Article 7:4 of the General Administrative Law Act (Awb)?
	Welke (op de zaak betrekking hebbende) stukken legt u in de bezwaarfase ter inzage o.b.v. artikel 7:4 Awb?

PARTICIPATION

"Opening up to the public's ideas and knowledge by enabling engagement in decision-making."

Indicators	Items
Consultation on property characteristics	
Possibility to correct property characteristics online (P-i)	In which property characteristics do citizens have the possibility to give input? (none/building characteristics and/or improvement data)
	Kunnen inwoners ook online signalen afgeven over de (on)juistheid van de kenmerken? Indien ja, voor welke geregistreerde objectkenmerken kunnen inwoners wijzigen voorstellen? En gedurende welke periode kunnen inwoners online signalen afgeven over de juistheid van de objectkenmerken?
Non-digital ways to correct property characteristics (P-ii)	Do you offer different means for giving input on property characteristics, for citizens that do not have the digital skills to give input online, *before* sending the assessment notice?
	Biedt u minder digitaal vaardigen alternatieve manieren voor het wijzigen van objectkenmerken en/of de waarde in de voormelding?
Participatory social media use	
Twitter use (P-iii)	Does your organisation use Twitter with regard to municipal real estate assessment?
	Van welke features en sociale media maakt uw organisatie gebruik voor de WOZ? (PT-iv) [Twitter]
Other forms of consultation	
Informal objection procedure available (P-iv)	Do citizens have the ability to object informally? (meaning that an interaction – other than a formal notice of objection – can result in an adjustment of the valuation)
	Kunnen inwoners informeel bezwaar indienen? (hiermee wordt bedoeld dat een contact -niet zijnde een formeel

	bezwaar- kan leiden tot een aanpassing van de vastgesteld waarde)
Formal objection procedure (P-v)	
Email (P-vA)	Can a notice of objection be submitted through email? (not being a web form)
	Is e-mail opengesteld voor het maken van een formeel bezwaar? (niet zijnde een webformulier)
Webform (P-vA)	Do citizens have the opportunity to file a notice of objection through a web form?
	Hebben inwoners de mogelijkheid om formeel bezwaar te maken via een webformulier?
Possibility to track procedure online (P-vB)	Do citizens have the possibility to track the status their objection procedure online?
	Kunnen inwoners de status van hun bezwaarprocedure online volgen?
Track procedure in same digital environment (P-vC)	Do citizens have the possibility to track their objection procedure in the same online location as other formal documentation? (i.e. without additional logins)
	Kunnen inwoners de behandeling van hun bezwaar volgen in dezelfde omgeving als waar zij de beschikking/aanslagbiljet kunnen inzien? (d.w.z. zonder dat zij opnieuw inloggen)
Informal contact during procedure (P-vD)	During the objection procedure, do you contact the citizen, other than through formal documentation (for example by telephone or a visit)?
	Heeft u tijdens de behandeling van het bezwaarschrift informeel contact met belanghebbenden? (bijvoorbeeld telefonisch of door de belanghebbende uit te nodigen)
Physical inspection (P-vE)	Does the municipality do physical inspections as a part of the objection procedure?
	Worden in de bezwaarfase inpandige opnames gedaan?

Appendix 4.4 Open Government Scorecard and its rationale

The questionnaire amongst municipalities does not ask for the organisations' or the civil servants' own perception of openness, yet merely asks whether a certain feature is implemented or not. This way, the objectivity of the measurement is pursued. A feature is then scored as 0 (not present) or 1 (present). However, reality is not always as black and white as features can also be implemented partially. To do justice to the extent of their openness, certain features are scored as 0,25, as 0,5 or as 0,75. This makes the score the best possible representation of what is available to citizens in practice. The table below explicates how feature is scored, resulting in a total score per openness element.

Proactive transparency scorecard

Although in previous studies transparency is often gauged as the *amount of information*, assessing proactive transparency in this empirical field, the 355 municipalities all provide some basic information on real estate assessment on their website or in the brochure that comes with the assessment notice. A qualitative assessment of this information would not only be extremely time consuming, a qualitative rating of the transparency of that information itself would always remain topic of dispute. This study therefore adopts a more objective quantitative measure of proactive transparency with the goal to discern municipalities from each other. First, the premise is that different audiences prefer different channels of communication. So first, the various channels of proactively providing information to citizens are taken into consideration: organising information meetings, publications in local newspapers, publications on the municipal website as well as the use of social media for proactive information provision (PT-i to PT-iv). The idea is that more active channels information provision are able reach a broader audience. Secondly, two information topics that are deemed relevant to citizens are included in the measure: the provision of information on public spending (PT-v) and on quality control (PT-vi). These types of information are not obligatory and therefore indicate the level of openness of the municipality when it comes to proactively providing the public with information about what and how well government is doing in this empirical field. These channels and topics are deemed to do justice to the definition of transparency: the *availability of information about the way government operates*.

Indicator	Options	Rating		
Channels				
PT-i. Proactive transparency by organising an information meeting	A. No information meeting B. Information meeting	A = 0	B = 1	
PT-ii. Proactive transparency by publishing a news article on the assessment process in a local newspaper (any form of 'local publication in print' that is distributed amongst citizens - in the two months before sending the tax notices)	A. No news publications B. One news publication C. More than one news publications	A = 0	B = 0,5	C = 1
PT-iii. Proactive transparency by publishing a news article on the assessment process on the website (news publications in two month before sending tax notices)	A. No news article was published B. Yes, a news article was published	*A = 0*	*B = 1*	
PT-iv. Proactive transparency by using social media for providing information on municipal real estate assessment.	A. No social media use B. One channel: (Facebook, YouTube, Instagram or Blog*) C. More than one channel	A = 0	B = 0,5	C = 1
Topics				
PT-v. Proactive information provision on public spending	A. No B. Yes, textual information only C. Yes, textual as well as visual information	A = 0	B = 0,50	C= 1

PT-vi. Proactive information provision on quality control	A. No information on quality control is provided B. Municipal quality control measures *or* the general judgement of the oversight agency C. Municipal quality control measures *and* the general judgement of the oversight agency	A = 0	B = 0,5	C = 1
Proactive transparency total: minimum score = 0, maximum score = 6**				

* These social media generally have the character of information provision. Twitter is best characterized as a platform for commenting and is therefore included as a participatory social media under the participation dimension of open government.

**Whether information in real estate assessment is available in another language is gathered as part of this dataset as well, yet this is not deemed relevant in all municipalities. For this reason, this indicator is not included in the rating that have the purpose to compare all municipalities in an equal manner.

Responsive transparency scorecard

Responsive transparency can be implemented through one or more channels that can each be implemented to a lesser or greater extend, for example asking questions in person at the town hall, by telephone, as well through digital ways such as email, webforms and direct chat options. The channels for asking questions that are most widespread are given extra weight to do justice to their importance in practice. So, the extent to which telephone is made available to citizens, each account for a maximum of 2 points (RT-ii and RT-iii), whereas visits and direct chat each account for one point (RT-i and RT-iv). Measuring responsive transparency, taken in to account is both whether the option exists, as well the ease of accessing the municipality for citizens.

Indicator	Options	Rating		
RT-i. Responsive information provision in person (being able to ask	A. Not open for visitors B. Partially open for visitors (limited opening hours*) C. Fully open for visitors	A = 0	B = 0,5	C = 1

questions at the town hall or other municipal location)						
RT-iia. Responsive information provision through telephone (ease of accessing the relevant phone number)	A. No telephone number on tax bill B. General telephone number on tax bill C. Direct telephone number of appraiser/department of appraisers on tax bill	A = 0		B = 0,5		C = 1
RT-iib. Responsive information provision through telephone (number of opening hours)	D. Not available by telephone E. Open 1 hour per day or less F. Opening hours (only in the morning) G. Opening hours (the entire day) H. Extra opening hours (evenings and/or weekends)	D = 0	E = 0,25	F = 0,50	G = 0,75	H = 1
RT-iii. Responsive information provision through digital contact: email and web form options***	A. No email or web form B. Email or web form but **no confirmation of receipt and a no-reply address is used**. C. Email or web form **including a confirmation of receipt** (without a response term) and a no-reply address is used. D. Email or web form **including a confirmation of receipt with a response term** and a no-reply address is used. E. Email or web form **including a confirmation of receipt with a**	A = 0	B = 0,5	C = 1	D = 1,5	E = 2

	response term and has the option to respond					
RT-iv. Digital contact: information provision through direct chat	A. No direct chat possible B. A chat function on the website *or* WhatsApp is open to citizens C. Both a chat function on the website *and* WhatsApp is open to citizens	A = 0		B = 0,5		C = 1
Responsive transparency total: minimum score = 0, maximum score = 6						

* Limited opening hours is less than 30 hours per month. Having to make an appointment in advance is deemed necessary in times of COVID and is therefore not taken into consideration in the openness of visiting the municipality.

** When it comes to being available for questions by telephone, the amount of opening hours, as well as the extent to which the (direct) phone number is offered to citizens is decisive in the level of openness.

*** Several features cause digital contact to be more or less open. The absence of a confirmation of receipt withholds the citizen from the security the message is received or that it will be processed. A no-reply address prevents any further contact from the side of the citizen. A response term would give a citizen certainty over when to expect an answer.

Data insight scorecard

Data insight can be given on different topics and during different moments in time. Again, giving data insight on a certain topic in reality is not as black and white, since it can partially implemented as well. To do justice to such subtleties, this is taken into consideration in the scores. The table below shows the way this is done.

Indicator	Options	Rating		
Prior insight				
DI-i. Prior insight* into the property characteristics, either digitally or on paper	A. No upfront insight B. Partial upfront insight (**specific groups**: certain neighbourhoods or large value increases) C. Full upfront insight (the entire municipality)	A = 0	B = 0,5	C = 1
DI-ii. Upfront insight into the	A. No upfront insight	A = 0	B = 0,5	C = 1

property characteristics, either digitally or on paper	B. Partial upfront insight (**building characteristics** only) C. Full upfront insight (building characteristics and improvement data)					
DI-iii. Insight into value *prior* to formal assessment	A. No B. Yes	A= 0		B = 0,5		
Insight afterwards						
DI-iv. Digital channels for accessing the data *after* the formal assessment (assessment notice and the supporting data in the valuation report)	A. No digital channel available B. Digital channel available (MyGoverment *or* MyMunicipality) C. All data is available through one digital channel (valuation report in the same digital environment as the assessment notice)	A = 0	B = 0,5		C = 1	
DI-v. Insight into the *effect* of the assessed value on due taxes	A. No B. Yes	A= 0		B = 0,5		
DI-vi. Timeliness of the valuation report (after the assessment notice)	A. More than one week B. Within one week C. The same day	A = 0	B = 0,5		C = 1	
DI-vii. Accessible data in objection procedures (zaakstukken)**	**A.** Only legally required data (gegevens taxatieverslag) **B.** A + Additional data on the property (bijgebouwen/deelobjecten) **C.** A & B + Additional data on the property (secundaire objectkenmerken)	A = 0	B = 0,25	C = 0,50	D = 0,75	E = 1

	D. A & B & C + Additional data on the property (grondstaffels) **E.** A & B & C & D + Additional market information (extra verkoopcijfers)					
Data insight total: minimum score = 0, maximum score = 6						

* This means before the tax notice is formalized and sent to the citizen.

Participation scorecard

In this empirical field, the executive branch of local government, different ways of influencing decisions are present, yet certainly not all to the same extent or importance. For example, the use of participatory media (P-iii) for influencing decisions in practice has less meaning than for example the municipal channels for consultation. The most important way of influencing decisions is the formal objection procedure, that in itself can be organized in a more open or closed way (P-v). Next to formal procedures, the possibility to object informally (P-iv) is not mandatory, yet requires considerable effort and is considered highly service oriented towards citizens. This option therefore accounts for more point than for example additional non-digital channels for consultation on property characteristics (P-ii). The score takes into account the different weights of the ways of influences municipal decisions, as specified in the table below.

Indicator	Options	Rating		
Prior Participation				
P-i. Digital consultation on property characteristics prior to the assessment notice	A. No possibility to give input on property characteristics B. Possibility to give input on building characteristics only C. Possibility to give input on building characteristics and improvement data	A = 0	B = 0,5	C = 1
P-ii. Additional (non-digital) channels for consultation on property characteristics prior to the assessment notice	A. No B. Yes	A = 0	B = 0,5	

Participation afterwards			
P-iii. Participatory social media use	A. No participatory social media use B. Participatory social media is deployed	A = 0	B = 0,5
P-iv. Possibility to object informally (an interaction – other than a formal notice of objection – that can result in an adjustment of the valuation and at least contains an explanation by an assessor).	A. No B. Yes	A = 0	B = 1,5
P-v. Formal objection procedure* [Per option: NO=0 YES=0,5. Minimum score = 0 Maximum score = 2,5[	A. It is possible to object digitally (through email or webform), B. It is possible to track the status of the objection procedure online, C. Track the status of the objection procedure online is done in the same environment as formal documents, D. The municipality uses informal contact (conversations not being formal hearings) in more than 25% of the objection procedures). E. Physical inspections are generally part of the handling the procedure.**		
			Participation total: minimum score = 0, maximum score = 6

* The formal objection procedure is a part of participation, yet in itself can be more closed or open in nature as well. While contributing to the overall participation score, the separate scores make it possible to discern openness levels within these procedures as well. This enables testing the hypothesis that 'open formal participation' has a positive effect on perceived trustworthiness as opposed to 'closed formal participation'.

** Physical inspections in practice are executed in two ways. The first is done from outside the home (facade assessment) and is often done without speaking to the home owner. The second type of physical inspection is done inside the property. Only the second type of physical inspection can been categorized as 'participation', because of its excellent opportunity for the citizens to speak to the assessor in person and offers the opportunity to provide information and influence the decision.

Appendix 4.5 Interview questions objectors (English & Dutch)

Thank you for sharing your experience with the objection procedure with me today. We'll start off with some questions about you and how you experienced filing the notice of objection. Then we will talk about the course of the procedure and then about the outcome (the result). And finally, about how you look back on it. Your opinion is what matters today so there are no right or wrong answers. The interview will last between 15 and 45 minutes. If you have any questions or comments left, there will be time for that at the end.		
Sensitizing concepts		Interview items
		Opening question: how did you object?
EASE	1a	Did you find it easy to object?
	1b	What made it easy or difficult for you?
	1c	What could the municipality do to make it easier?
SELF-	2a	Would you say you are well qualified to object?
EFFICACY*	2b	Which knowledge or skills would you say a citizen requires to object?
	2c	Do you feel you have a fairly good understanding of how local government works?
	2d	For example, did you know where to go?
	2e	Do you think other people are just as well informed as you are?
EXTERNAL	3a	What did you expect in advance from the handling by the municipality? [open question]
EFFICACY	3b	Beforehand, did you have the idea the municipality would listen to your arguments?
	3c	Beforehand, did you have the idea the municipality would use all your input?
	3d	Beforehand, did you have the idea the municipality would rule in your favour?
PROCEDURE		
INCLUSION/	4a	What do you think of the course of the contact with the municipality?
UNDERSTANDING		If the answer is short, add question: Why do you think this?
OF THE PROCESS	4b	Did you receive sufficient explanation about the course of the process?
PERSONAL CONTACT	4c	Did you speak to someone from the municipality during the procedure? (formal objectors only)

PERCEIVED VOICE	4d	Were you able to ask questions or make comments enough?
FEELING HEARD	5a	Do you feel that you have been listened to enough?
	5b	Has the municipality responded sufficiently to your comments?
PERCEIVED BENEVOLENCE	5c	What is your impression of how engaged the employees were?
	6a	Do you think the procedure was fair?
FAIRNESS	6b	What does 'fair' mean to you?
	6c	What did you miss that makes you not consider the procedure unfair?
TERM	7	What do you think of the length/speed of the procedure?
OUTCOME		
RESULT	8a	Are you happy with the result?
	8b	Can you explain why you are/are not happy with the result?
CLARITY /	9a	Did you find the (oral) decision and explanation clear?
RATIONALE	9b	What did you find clear/not clear about it?
	9c	Is there anything you missed in the decision or explanation?
MEETING	10a	Did the encounter go as you expected?
EXPECTATIONS	10b	On what points did it or did not?
SATISFACTION & TRUST		
SATISFACTION	11a	Are you satisfied with this (informal) objection procedure?
	11b	What causes you to be satisfied/dissatisfied with the objection procedure?
TRUST	12a	How was your trust in the municipality *before* this procedure/call?
	12b	How is your trust in the municipality *after* this procedure/call?
	12c	How come your trust has increased/decreased/stayed the same?
CLOSING REMARKS	13	Finally, do you have any questions for me? Or is there something else you would like to say about the WOZ or the municipality?

* In line with recent public administration literature, the items from Niemi, Craig & Mattei (1991, 1408) form the basis for the self-efficacy questions 2a, 2c and 2e, and are expanded with in-depth questions about presupposed knowledge and skills requirements in this specific context.

Interview questions: Dutch translation

Bedankt dat u vandaag uw ervaring met de bezwaarprocedure met mij wilt delen. We beginnen met enkele vragen over u en hoe u het indienen van het bezwaarschrift heeft ervaren. Dan praten we over het verloop van de procedure en daarna over de uitkomst (het resultaat). En tot slot over hoe u erop terugkijkt. Uw mening is wat telt vandaag dus er zijn geen goede of foute antwoorden. Het interview zal maximaal 45 minuten duren. Als u nog vragen of opmerkingen heeft, is daar aan het einde van het interview ook nog tijd voor.	
We beginnen met enkele vragen over u en uw verwachtingen vooraf. *Openingsvraag*: Hoe heeft u bezwaar gemaakt? (digitaal/schriftelijk)	
1a	Vond u het makkelijk om bezwaar te maken?
1b	Wat vond u er makkelijk of lastig aan?
1c	Wat zou door de gemeente makkelijker kunnen worden gemaakt?
2a	Beschouwt u uzelf als goed gekwalificeerd om bezwaar te maken?
2b	Welke kwaliteiten (kennis en vaardigheden) heeft een inwoner nodig om bezwaar te maken?
2c	Heeft u het gevoel dat u een redelijk goed begrip heeft van de werking van de lokale overheid?
2d	Wist u bijvoorbeeld waar u moest zijn?
2e	Denkt u dat andere mensen net zo goed geïnformeerd zijn als u?
3a	Wat verwachtte u vooraf van de afhandeling door de gemeente? [open vraag]
3b	Had u vooraf het idee dat de gemeente zou luisteren naar uw argumenten?
3c	Had u vooraf het idee dat de gemeente al uw inbreng zou gebruiken?
3d	Had u vooraf het idee dat de gemeente u gelijk zou geven?

Het contact en het verloop van de procedure	
4a	Wat vindt u van de manier waarop het contact met de gemeente verliep?

	Bij kort antwoord, doorvragen: waarom vindt u dit?
4b	Heeft u voldoende uitleg gekregen over het verloop van het proces?
4c	Heeft u voldoende vragen kunnen stellen of opmerkingen maken?
5a	Heeft u het gevoel dat er voldoende naar u geluisterd is?
5b	Is de gemeente voldoende ingegaan op uw opmerkingen?
5c	Wat is uw indruk van de betrokkenheid van de medewerkers?
6a	Vindt u dat de procedure eerlijk is verlopen?
6b	Wat betekent 'eerlijk' voor u?
6c	Wat miste u waardoor u de procedure niet als niet eerlijk beschouwt?
7a	In welke maand heeft de uitspraak ontvangen?
7b	Wat vindt u van de duur van de procedure?
De beslissing op het bezwaar, de uitkomst van de procedure	
8a	Bent u blij met het resultaat?
8b	Kunt u toelichten waarom u wel/niet blij bent met het resultaat?
9a	Vond u de schriftelijke uitspraak duidelijk?
9b	Wat vond u er wel/niet duidelijk aan?
9c	Is er iets wat u in de uitspraak miste?
10a	Is de bezwaarprocedure zo gelopen zoals u had verwacht?
10b	Op welke punten wel/niet?
Tevredenheid en vertrouwen	
11a	Kijkt u tevreden terug op de procedure?
11b	Wat maakt dat u tevreden/ontevreden bent over de bezwaarprocedure?
12a	Hoe was uw vertrouwen in de gemeente aan het begin van de procedure?
12b	Hoe was uw vertrouwen in de gemeente na de bezwaarprocedure?
12c	Hoe komt het dat uw vertrouwen is toegenomen/afgenomen/gelijk gebleven?
13	Tot slot, heeft u nog vragen aan mij? Of is er iets anders dat u graag kwijt wilt over de WOZ of de gemeente?

Appendix 5.1 Principal component analysis perceived trustworthiness

In municipal real estate assessment, the municipality is skilful.	.869
When it concerns real estate assessment, the municipality is expert.	.873
In municipal real estate assessment, the municipality carries out its task well.	.868
In municipal real estate assessment, the municipality will do its best to help citizens, if they need help.	.728
When it concerns municipal real estate assessment, the municipality values the interests of citizens.	.829
In municipal real estate assessment, keeps an eye on the wellbeing of citizens.	.790
In municipal real estate assessment, the municipality is sincere.	.887
In municipal real estate assessment, the municipality keeps its commitments.	.787
In municipal real estate assessment, the municipality is honest.	.901

Principal Component Analysis (principle axis factoring), n = 2911.
Direct oblimin rotation (oblique rotation, because of the possibility of correlations between the components).

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.948
Bartlett's Test of Sphericity	Approx. Chi-Square	25191
	df	36
	Sig.	< .001

Component	Eigenvalue	Variance explained
1	6.616	73.5%

Appendix 5.2 Complete analysis institutional openness

THE following sections describe the results found on government openness of municipalities in 2021. In 2021 there were 352 municipalities in the Netherlands, two of which did not provide the data on the their implemented openness measures. Therefore, this section discusses the openness of 350 municipalities. First, a short note on the validity of the scale per element of openness. Thereafter, the total openness scores are examined as well as the separate elements of openness. Each section first gives some general descriptive data and then takes a closer look at some of the similarities and differences between the variables. Each section examines whether any correlations can be found between certain municipal characteristics and their openness scores.

5.2.I Validity of the openness measure

As the methodology chapter describes, in this study the choice was made to use a thorough measure of institutional openness based on actual local government practices. Using this new scale that combines several elements of openness from previous studies, has the benefit of giving a more thorough insight to the effect of actual openness practices Dutch citizens encounter. A principal component analysis (PCA) on ***proactive transparency*** reveals that all items except for one, cluster together into the first component. This suggests that when one measure is implemented, often one or more of the other measures are as well. Only the information meeting does not correlate strongly to that component, suggesting that organising an information meeting stands alone from the other ways of being proactively transparent. Yet, the choice is made to keep the information meeting in the scale to remain the most complete view of the full range of proactive transparency measures as implemented by local governments.

The PCA on ***responsive transparency*** reveals three different components, that relate to the media type that the municipality utilizes so that citizens can use it to ask questions: in person at the town hall or other municipal location, by telephone, or digitally (e-mail and direct chat). This suggests that digital responsiveness is a separate construct from responsiveness through telephone. Apparently, one type of media is implemented independently from the choice for any other type. The analogue means of asking questions down at city hall, even negatively correlates to the component of telephone, suggesting that generally the more a municipality opens up one channel, the less they open up the other. The same negative relation is found for telephone and e-mail so that the more open the contact through telephone is, the less responsive the contact is through e-mail. Even though the factor analysis shows that there is more than one form of responsiveness, this is consistent with what is expected in practice and all

components are taken into consideration to gain a complete overview of municipal responsiveness.

The PCA on ***data insight*** reveals two main components, that logically relate to data insight *before* the assessment and data insight *after* the assessment. The only measure that stands outside to components is giving insight into 'the effect of the assessment for other taxes' (DI-v), since this was done by only two organisations. Again, the choice is made to include this type of data insight in the scale, to gain a complete view of the full range of data insight measures that can be implemented by local governments, both before and after the assessment. The ***participation*** variables reveal a more diffuse picture, which can partially be explained by the different types of participation possibilities that widely exist in practice: a priori, informal and formal participation. The two a priori variables (P-i and P-ii) logically cluster together as one component. So do the informal ways of voicing opinions outside of an objection procedure (P-iii and P-iv), but they do not cluster together with informal contact during formal procedures. Even though some of the elements load on more than one factor, indicating that the element has more components to it, this result is in line with the variety of implemented openness practices. Each element of openness has more than one mode of implementation that municipalities can choose from, but that are not always implemented together. Therefore, the measure is found to have enough construct validity and to be suitable for use in this study.

5.2.II Overall institutional openness scores

Table 5.2.1 General descriptives overall openness scores (N= 350)

Minimum score	3.75
Maximum score	18.25
Mean score	11.70
Standard deviation	2.80
Mode	13.25

Table 5.2.2 Correlations between elements of openness (N= 350)

	1	2	3	4
1. Proactive transparency	1			
2. Responsive transparency	.05	1		
3. Data Insight	.37**	.09	1	
4. Participation	.37**	.18**	.66**	1
**p < .01				

Correlations with municipal characteristics

In this scale, the total open government score (OG-score) can vary from 0 to 24 points, although no municipality obtains either of these two scores. To examine whether there is a pattern in municipalities' openness scores, their size is taken into account. It could be that either large or small municipalities succeed better at being open. There is more than one way to measure municipal size: the number of inhabitants, its manpower and budget, or a combination of both (municipal income per inhabitant). To be complete, all measures are taken into consideration. For starters, a Pearson's *r* data analysis reveals no significant correlation between municipal size (number of inhabitants) and the overall openness score of the municipality, $r(350) = -.054$, $p = .31$. This indicates the overall level of openness is not related to the size of the municipality. Even though the financial contribution municipalities receive from central government – consisting of about 65% of their total financial resources– is partially based on the number of inhabitants (together with for instance territorial size and its housing structures, on top of a fixed amount), measuring the size of the municipality according to its inhabitants may not be a perfect indicator of organisational or financial municipal capacity. Another way of measuring size is by look at municipal manpower since this may be closer related to municipal vigour when it comes to implementing openness. However, since many Dutch municipalities have delegated one or more tasks to administrative agencies, this makes measuring the number of employees in full-time equivalent (FTE) per municipality nearly impossible.

Another way of looking at municipal size is taking into consideration their budget, although their total income does not give a complete picture of their financial situation either, for example this does not include their dept ratio or solvency, which makes it hard to determine an organisation's financial capacity. Therefore, not the total budget but the 'municipal income per inhabitant' is examined since it gives an indication of organisational capacity. A Pearson's *r* data analysis, however, reveals a small negative correlation between municipal income per inhabitant and the overall openness score of the municipality, $r(349) = -.141$, $p = .009$. This means overall openness does not increase when the overall municipal income per inhabitant increases. Because of the absence of a clear relation between financial resources and openness, the next sections use the number of potential open government users (i.e. citizens) for measuring municipal size, to examine whether any openness pattern emerges.

Another prominent distinction that can be made within the empirical domain, is between the 208 municipalities that have outsourced this task to an

administrative agency, and the ones (142) that have not, and have kept the task of real estate assessment in-house. Both groups contain small as well as large municipalities –which may explain the lack of effect of municipal size on openness–, but the administrative organisations do have a scale advantage over the independently operating municipalities. An independent samples t-test is conducted to compare the overall openness scores of the administrative organisations to those of the in-house performing municipalities. Although the two groups show unequal variances, on average the administrative organisations score higher on overall openness ($M = 12.28, SD = 2.91$) than the in-house municipalities ($M = 10.84$, $SD = 2.40$), conditions; $t(336)$ -5.04, $p < .001$. These results suggest that scale advantages do contribute to being able to implement more institutional openness. Examining the in-house municipalities municipalities separate, no relationship between size (measured as population) and openness is found either. This means neither the larger nor the smaller municipalities are more open in the sense that they implement more openness measures.

Returning to the overall openness scores, within each of the quartiles it can be noticed that the composition of the score varies greatly. For example, in the 25% lowest scoring municipalities (87 municipalities with an overall score 9,25 or below), the proactive transparency score of this groups varies from 0 to 3, the responsive transparency score of this groups varies from 1,75 to 4,25, and both data-insight and participation vary from 0,5 to 3 points. A similar variation can be seen in the 25% highest scoring municipalities (77 municipalities with an overall score higher than 13,75: proactive transparency varies between 2,5 to 5, responsive transparency from 3 to 5,25, data insight from 1,5 to 5, and participation between 2,5 and 5 points. These differences show that the implemented openness measures vary greatly per organisation, and municipal organisations exercise their freedom to implement openness in the way they see fit, regardless of their size. Being open in one aspect does not say anything about the level of openness in another. These differences in openness profiles offer interesting leverage for the comparison of their effect on trust.

5.2.III Proactive transparency

Proactive transparency is measured through six variables -measures that are either absent or present in the municipality-, resulting in a 7-point scale (from 0 to 6). The first four variables focus on the use of four different channels for the proactive provision of information to citizens (in an information meeting, in a local newspaper, on the website, and through social media), whereas the latter two include information provision on two relevant topics that a municipality may inform the public about: public spending (how does local government spend local

taxes) and quality control (how well is the task performed). The tables below first give an overview of the findings, after which an interpretation is provided.

Table 5.2.3 General descriptives (N= 350)

Minimum score	0
Maximum score	5
Mean score	2.37
Standard deviation	1.26
Modus	2.50

Table 5.2.4 Findings proactive transparency

Openness item	*Findings*
i. Proactive information provision information meeting	Only 33 municipalities held an information meeting to inform the public about the assessments, and 317 did not.
ii. Proactive information provision in a local newspaper	More popular is the publication of information in a local newspaper, which was done by 256 municipalities, whereas 94 municipalities did not use this option.
iii. Proactive information provision on the website	98 municipalities do not use the option to publish any news publication on their website. It is not that they do not have a website with general information, they just do not use it to publish news items on the assessments. 46 municipalities published one news item on their website, and 206 municipalities placed more than one news publication on their website.
iv. Proactive information provision through social media (Facebook, Instagram, YouTube or a Blog)	209 municipalities do not use social media to publish news about real estate assessment, 111 municipalities use one social media channel for publishing news items on the assessment, and 30 municipalities use more than one social media channel for this purpose.
v. Proactive information provision on public spending	175 municipalities indicate that they do not actively publish information on public spending of local taxes, 85 municipalities actively publish *textual* information on public spending of local taxes, and 90 municipalities publish *visuals and textual* information to do so.
vi. Proactive information provision on quality control	174 municipalities indicate that they do not actively publish information on quality control, 167 municipalities actively publish either information on their own quality control measures, or the general judgement of the national oversight agency. Only 9 municipalities actively publish information on both their own quality controls and the general judgement of the oversight agency.

It is noteworthy that the least popular channel for information provision clearly is the information meeting, whereas the most popular channel for spreading information is still the traditional way of a local newspaper, even more so than the relatively cheap way of publishing news on the organisation's website. Social media is a little less popular for spreading news, although different digital ways of spreading information do often complement each other. Out of the 141 municipalities that utilize social media, 129 also publish news items on their own website. Nevertheless, there does not seem to be a digital divide between municipalities in the way they disseminate information, and one way of reaching the citizen audience does not exclude other ways. For example, out of the 256 municipalities that publish information in a local newspaper, 199 also use their website for this purpose. Out of the 33 municipalities that organised an information meeting, only 15 use the newspaper – which is considered to be a traditional analogue means of disseminating information as well – whereas all of them use the website for news publications. In total 77 municipalities scored only 1 point or less on the proactive transparency scale. On the other end, only six municipalities scored the maximum score of 5 points. The next section examines whether there are any correlations in the municipal characteristics of the higher and lower scoring municipalities.

Correlations with municipal characteristics

A Pearson's *r* data analysis reveals no significant correlation between municipal size (measured as the number of inhabitants) and the municipal proactive transparency score, $r(350) = -.05$, $p = .31$. This implies that being proactively transparent on the way in which this municipal task is performed, is not found to be correlated to municipal size. As said, the other distinction that can be made within the empirical domain, is between the municipalities (208) that in 2021 outsourced this task to an administrative agency, and the ones (142) that have kept the task of real estate assessment in-house. Both groups contain small as well as large municipalities. An independent samples t-test reveals that administrative agencies do not score differently on the proactive transparency scale ($M = 2.47$, $SD = 1.33$) from the in-house municipalities ($M = 2.22$, $SD = 1.15$), conditions; $t(348) = -1.78$, $p = .08$. This result differs from the conclusion on their overall openness score in which the joint administrative agencies do score higher. The difference in overall openness are apparently caused by other openness features than proactive transparency.

Additionally to the channels of information dissemination, the scale includes two important topics of transparency: performance quality and public expenditures. Reviewing the municipalities that actively publish information on quality control

(either their own or the general judgement of the national oversight agency NCREA), it is found that this group does not merely consist of high performance rankings assigned by the oversight agency NCREA in 2020, nor does the group of municipalities that is not proactively transparent about the way they perform have low rankings. From this it can be concluded that it are not merely the better performing organisations that are open about how they perform. Yet, the nine municipalities that actively publish both their own quality control measures as well as the general judgement of the oversight agency, do score relatively high on performance according to NCREA (six of them scored 5 and three of them scored of 4 out of 5 stars in 2020). Moreover, the group of 77 municipalities that score 1 point or less on the proactive transparency scale, still varies greatly in the other thee aspects of government openness, for example, scores between 0,5 and 5 on the participation scale. In the group the highest scoring municipalities with a on the proactive transparency scale, show great variation as well. Again, the image arises that the separate elements of open government are not interdependent and the implementation of different types of openness measures is diverse. A general conclusion on proactive transparency is that it is not yet applied to its fullest potential in the field of real estate assessment, but there surely are great differences between local governments in the implementation and the amount of proactive transparency measures, such as the media used for information dissemination as well as the types of information disseminated. The next section takes a closer look at the other form of communicating with citizens, not by proactively disseminating information, but in response to citizens' specific information needs (responsively and reciprocally). The next section reveals how open municipalities are, when it comes to responsive transparency.

5.2.IV Responsive transparency

This measure captures how easy it is for citizens to reach local governments with regards to their specific information needs. It includes four different ways of asking questions: in person, by telephone, through email or webform, and via direct chat options. Because most questions are asked on the phone and per email or webform, these two communication channels are given extra weight (2 points each). Asking a question 'in person' and via 'direct chat', each account for 1 point in the 7-point scale (that ranges from 0 to 6). The more open the channel is, the more points are attributed.

Table 5.2.5 General descriptives (N= 350)

Minimum score	2
Maximum score	5
Mean	3.61
Standard deviation	.66
Modus	3

Table 5.2.6 Findings responsive transparency

Openness item	*Findings*
i. Responsive information provision in person	19 municipalities indicate that it was not possible to ask questions on real estate assessment at city hall, and 31 municipalities indicate that it was not possible to ask questions on real estate assessment at city hall but citizens could post their questions at the office of the administrative organisation. Yet, in a large majority (300) it was possible to pose questions on real estate assessment at city hall regardless of the then new and stringent COVID-19 measures.
iia. Responsive information provision through telephone	All municipalities have a telephone line available for questions. This measures therefore assesses whether questions per telephone are facilitated to the general public. Three municipalities did not print any telephone number on the assessment notice, although it was possible call with a question on real estate assessment (after finding the phone number elsewhere). A total of 224 municipalities printed the general telephone number of the organisation on the assessment notice, and in 123 municipalities the assessment notice showed the direct telephone number of the assessment office or had a direct possibility to let the assessor call them back.
iib. Opening hours of the telephone line	In additional to a having (direct) telephone line available, the measure includes the number of opening hours of that line. Municipalities vary in their opening hours, although there were no municipalities without a telephone line nor that were open 1 hours per day or less. Yet, 39 municipalities were only open in the morning or in the afternoon. In a large majority of 283 organisations it was possible to ask question through telephone the entire day on weekdays. And 28 municipalities had additional opening hours in the evening or on weekends for any questions citizens may have on the assessments.

iii. Responsive information provision through digital contact	In other words, can a citizens pose a question through email or a webform? If the answer is yes, the way in which this is arranged varies in openness as well. Also here the rule applies, the more open, the more points. 10 municipalities indicate they have no email or webform available. 39 municipalities did have a email or webform available but citizens that use this option do not receive any confirmation of receipt. 177 municipalities have an email or webform available including a confirmation of receipt. 77 municipalities use an email or webform that includes a confirmation of receipt as well as a response term that informs citizens when to expect an answer. 47 municipalities did not only use an email or webform including a confirmation of receipt and a response term, they also managed to on average answer digitally asked questions within three days.
iv. Responsive information provision through chat (WhatsApp or direct chat on the website)	268 municipalities do not have any chat option available, 68 either use WhatsApp of have a chat option available on their website, and 14 organisations have both chat options available for citizens to ask questions on the assessment.

For the large part, it can be concluded that it is possible for citizens to reach local government with their questions on real estate assessment. After all, no municipality scores zero points. Anyone with a question can ask it through one or more channels. Still, the municipalities that go the extra mile are a minority. For example, only 28 municipalities opened additional telephone hours in the evening or on weekends in the period right after the notices are send out, and only 47 municipalities that mention a response term in their confirmation of receipt of digitally asked questions, also respond within three days. A small note here is, that more municipalities do manage to answer citizens within three days, but when they do not send a confirmation of receipt or mention a response term to inform citizens about this when the question is posed, the organisation does not score the full 2 points for responsive information provision through digital contact. After all, in those cases the citizen is left without the security or clarity offered in a confirmation of receipt or the response term. Direct chat is still less popular. Only in 82 municipalities any citizen that prefer chat options, can pose their questions that way. From the scores no indication rise to the surface that municipalites consciously choose to focus on either analogue or digital responsiveness.

Correlations with municipal characteristics

In the case of responsive transparency, a Pearson's *r* data analysis reveals that, although very weak, there is a correlation between municipal size (number of inhabitants) and the municipal proactive transparency score, $r(350) = -.11$, $p = .05$. This result suggests that the responsiveness to citizens' information needs slightly decreases with an increase of municipal size. The conclusion in the previous section, the fact that administrative organisations were more proactively transparent than in-house municipalities, forms an invitation to compare the openness of these two groups in other aspects of openness as well. After all, their total openness scores differ significantly as well. The municipalities that have outsourced the task to an administrative agency, do not show a different responsive transparency mean score ($M = 3.62$, $SD = .64$) from the in-house municipalities ($M = 3.60$, $SD = .70$). In this aspect, the in-house group of municipalities and the group with the scale advantage of an administrative agency, do not score differently from each other. Again, no clear pattern appears in the lowest and highest scoring municipalities when it comes to responsive transparency either. The 92 municipalities that score a 4 or higher, reveal great variation in the other elements of government openness, for example from 0 to 5 on the proactive transparency scale. In the practice of real estate assessment, proactive and responsive transparency appear to be uncorrelated, $r(350) = .05$, $p = .39$ and the two types of transparency are implemented to different degrees within one organisation.

5.2.V Data insight

The scoring of 'data insight' is done on a scale between 0 and 6 as well, with 2,5 points for upfront insight into real estate data, so prior to the formal assessments notice, and 3,5 points after by making the supporting documents or data easily available to whomever seeks for it. The more data is made available in a timely and easy to access manner, to more points are accredited.

Table 5.2.7 General descriptives

Minimum score	1
Maximum score	5
Mean	2.80
SD	1.13
Modus	2

Table 5.2.8 Findings data insight

Openness measure	*Findings*
i. Upfront insight into the property characteristics (portion of citizens)	255 municipalities chose not to offer insight into the data before the assessment notices are send out. The motivations tend to differ from not believing in its added value, to insufficient technical abilities. Others indicate that due to a time constraint it would not be possible to process reactions in an orderly fashion. Out of the 95 municipalities that choose to offer insight into the valuation data 44 choose to focus on a specific group of citizens, and 51 municipalities chooses to offer 75-100% of the citizens upfront insight to the property characteristics.
ii. Upfront insight into the property characteristics (which characteristics)	As said, 255 do not offer upfront insight into property characteristics, but one municipality does gives upfront insight into the intended value without the property characteristics. Out of the 94 municipalities that do offer prior insight, 19 choose to show partial property characteristics ('primary characteristics' only such as building year and property size). The rest (75) chooses to show the primary characteristics as well as 'secondary characteristics', such as building quality or maintenance condition.
iii. Insight into value prior to formal assessment	Out of the 94 municipalities that do offer prior insight, 41 municipalities also show the intended (preliminary) WOZ-value that would be the result of those characteristics.
iv. Digital channels for accessing the data after the formal assessment	20 municipalities indicate that they do not use the MyGovernment or the MyMunicipality portal for showing *both* the assessment notice and its supporting valuation report. In some cases, they do use one or both portals but they do not show both documents there. 126 municipalities use either the MyGovernment or the MyMunicipality portal for showing the assessment notice and its supporting valuation report. In some cases, they do use both portals but only show the valuation report in one of them. However, 204 organisations indicate that they use both the MyGovernment or the MyMunicipality portal for showing both documents. This means that no matter where citizens logs on, they will find both relevant assessment documents there.

v. Insight into the effect of the assessed value on due taxes	In 2021, most municipalities do not use the valuation report to offer additional insight into the effect of the assessed value on due taxes yet. There are only 16 municipalities that do, which together belong to only two administrative organisations.
vi. Timeliness of the valuation report (after the assessment notice)	5 municipalities indicate it took more than a week to make the valuation report available, 49 municipalities needed more than a day to make the valuation report available, and 296 municipalities made the valuation report available on the same day as the assessment notice.
vii. Accessible data in objection procedures	In 89 municipalities no extra data is made available during objection procedures in addition to the data in the valuation report. In 111 municipalities, besides the valuation report, some additional data is made available in objection procedures, for example land prices or the 'secondary characteristics', such as building quality or maintenance condition. In 150 municipalities, besides the valuation report, all available additional data is made available in objection procedures, including land prices, secondary characteristics and additional market data (sales prices).

The extent to which insight into data is given, tends to vary greatly, more so than active or responsive transparency and even a score of 3 point (the modus) is often composed of different variables. The scores suggest that municipalities need to constantly consider where to utilize their resources. Some organisations indicate that because of negative experiences in previous years, they choose not to offer upfront data insight anymore, but only – to differing extents – after the formal assessment has taken place. From an operational perspective there can be valid reasons not to offer upfront insight. Even without this particular aspect of data insight, a score of 3,5 could be obtained. Noteworthy is that the large majority uses one or more digital channels for disclosing both relevant documents. These governmental communication channels seem to be widely established. Nevertheless, nearly any municipalities give insight into the effect of the assessed value on financial burdens that lie outside of the municipal domain. The variation in the accessibility of data in objection procedures could be due to the relatively new jurisprudence on this topic, which in 2021 was not fully crystallized yet. Looking at the low scores (64 municipalities with a score 1,5 point or less on data insight), it can be noticed that the majority of these municipalities offer the very

minimum as prescribed by law, by merely making available the formal assessment notice and the valuation report. In these organisations citizens receive limited insight into the data used in the assessment. Then again, there are 69 municipalities that do score a 4,5 or higher, indicating that they do go the extra mile to offer citizens data insight. The next section examines whether there are any correlations with municipal characteristics and data insight.

Correlations with municipal characteristics

Regarding the data insight score, the Pearson's *r* data analysis again shows there is no correlation with municipal size, $r(350) = .04$, $p = .50$. This suggests that the choice to give insight into the data used in the assessment, does not dependent on municipal size, similar to the findings on the other elements of open government. However, noteworthy is that the administrative agencies on average do give more data insight ($M = 3.13$, $SD = 1.16$) than the in-house municipalities ($M = 2.30$, $SD = 0.87$), conditions; $t(345) = -7.62$, $p < .001$. This does suggest a possible economy of scale when it comes to data insight by local government, an aspect of open government that requires considerable resources. Although municipalities with a high data insight score do not always have a high proactive transparency score, data insight often goes hand in hand with a high participation score. All 69 municipalities that score a 4,5 or higher on data insight, also score between 3 or higher on the participation scale. This, however, seems to reason since the two elements of open government are interrelated. Most of the time, the rationale behind giving data insight, is the possibility for citizens to react on the data in order to correct and improve it.

5.2.VII Participation

The extent to which participation is implemented, is scored between zero and six, more points meaning more possibilities to participate. The first two variables focus on influencing the decision-making prior to the formal assessment, digitally and non-digitally. The latter two variables include formal and informal ways of influencing the decision after the assessment notice. Informally this can be done by contacting the municipality by phone (informally). The formal objection procedure in itself, although mandated by law and present in all Dutch municipalities, can nevertheless be organised in a more open or closed manner (resulting in 0 to 2,5 points). In addition, half a point is earned when participatory social media is deployed.

Table 5.2.9 General descriptives

Minimum score	1
Maximum score	5
Mean	2.92
SD	.92
Modus	2

Table 5.2.10 Findings participation possibilities

Openness measure	*Findings*
i. Digital consultation on property characteristics prior to the assessment notice	255 municipalities did not offer upfront insight into property characteristics. Out of the 95 municipalities that did offer upfront insight, in twelve of them it was not possible to give feedback digitally (but only in the form of a conversation), while in 83 of them citizens could give feedback digitally. In five of them there was the possibility to give input on the 'primary characteristics'. In the other 78 municipalities it was possible to give input on the 'primary' as well as the 'secondary' characteristics.
ii. Alternative (non-digital) channels for consultation on property characteristics prior to the assessment notice	Out of the 95 municipalities that offered upfront insight into the property characteristics, 61 municipalities offered alternative channels for consultation.
iii. Participatory social media use	212 municipalities do not make use of Twitter while 138 municipalities do use Twitter in real estate assessment.
iv. Possibility to object informally	10 municipalities indicate that it was not possible to object in an informal manner whereas as 340 indicate an informal interaction could lead to an adjustment.
v. Formal objection procedure	As said, national law mandates the existence of an objection procedure. The variables A to E indicate its openness by the ease of starting and following the procedure as well as the different types of contact with the municipality during the procedure.
A. It is possible to object digitally (through email or webform).	In 19 municipalities is not possible to object digitally using either a webform or email, and only a written letter suffices. In 331 it is possible to object digitally.

B. It is possible to track the status of the objection procedure online.	The large majority (304) it is not possible for citizens to follow their objection procedure online. However, in 46 municipalities it is possible to track the status of the objection procedure online.
C. Track the status of the objection procedure online in the same environment as formal documents.	Out of the 46 municipalities that do offer an online environment to track the status of the procedure, in 13 cases this online environment does not include other relevant formal documents. Whereas, in 33 municipalities the online environment to track the status, does include other relevant formal documents (assessment notice and valuation report).
D. The municipality uses informal contact during formal procedure, meaning they try even though the citizens has objected formally, the municipality seeks to have a conversation the than the formal hearing.	In 208 municipalities informal contact is applied in less than 25% of the objection procedures, and in 142 municipalities informal contact is applied in more than 25% of the formal objection procedures.
E. Physical inspections as a part of the handling the procedure.	In 247 municipalities, physical inspections are not generally part of the handling the procedure. In 103 municipalities, physical inspections are generally part of the handling the procedure.

In the Netherlands, every citizen has the right to object to government decisions and thereby exercise their rights. Nevertheless, the ease of doing so, tends to vary between public organisations. Only one municipality scores the maximum score of 2,5 within this formal objection procedure, as opposed to ten municipalities that score a 0 (and another 128 municipalities that score a 0,5). Within this formal procedure, in the large majority (331 municipalities) it is possible to file an objection notice digitally. This possibility can be considered an easy means of securing your rights – and will become mandatory in 2024. The additional possibility of keeping track of the procedure online, is nevertheless much less common and only possible in 46 municipalities. Nevertheless, in nearly all municipalities it was possible to object informally, by which a phone call could result in an adjustment of the value. After a formal objection procedure has been filed, in almost half of the municipalities the assessor still tries to have a conversation with the objector in more than 25% of legal the procedures, which

facilitates an easy exchange of views back and forth outside of the formal steps of the legal procedure. Noteworthy is that participation possibilities prior to the formal assessment are still less common. This can be explained by the fact that pre-notifications, and citizens' comments in response to them, require considerable effort and recources which not all municipalities have available.

Correlations with municipal characteristics

No significant correlation is found between municipal size and the participation score, $r(350) = -.06$, $p = .28$. As was true for data insight, the administrative agencies on average score significantly higher ($M = 3.06$, $SD = 0.91$) than the in-house municipalities ($M = 2.72$, $SD = 0.90$), conditions; $t(348) = -3.43$, $p = .001$. In the realm of participation, no recurring pattern reveals itself in relation to overall openness either, and the implementation of participation processes remains the individual choice of municipalities, as was the case in the other three openness dimensions. Even, the minimum and maximum participation scores are composed of different elements of the participation process. The next section shortly reflects on these findings.

5.2.VIII Conclusions on institutional openness

Governmental openness is not as straightforward as the term may suggest. One organisation can display different levels of openness, depending on the type of openness examined. All these different ways of implementing openness, have probably evolved over time. This local government task can, within certain legal boundaries, be executes as they see fit. Over the years this has resulted in a variety of combinations of implemented measures as well as a wide range of openness scores. Research can provide knowledge on where to invest limited municipal resources when the aim is to promote trust. The freedom of local governments to choose their preferred method and level of openness, may also be justified when one element of openness lacks a clear trust enhancing effect over the other.

The second notable finding is that, even though external administrative organisations can be perceived as more distant from citizens than municipalities, often both physically and democratically, in this empirical field of real estate assessment and taxation they are not less open towards citizens. A significant difference was found in the openness scores between administrative agencies and independently operating municipalities. On average, the administrative organisations show higher openness scores than the in-house municipalities. The administrative agencies do not differ from in-house municipalities in their proactive or responsive transparency, but they do give citizens more data insight and offer more open participation possibilities. It could be that their scale

advantage contributes to more overall openness towards citizens, especially when it comes to the somewhat more complicated and costly processes of giving data insight and open participation.

Thirdly, examining the size of the 350 municipalities according to their number of inhabitants (CBS, 2021) neither a significant correlation is found between municipal size and the overall openness score, nor between size and any of the separate elements of openness. Both small and large municipalities can be either open or closed. This result is probably be caused by the fact that both large and small municipalities have outsourced the real estate assessments to an outside agency, that makes it possible for smaller municipalities to share in its economy of scale. Taking into consideration their geographical location, no significant difference is found in the total open government-scores of the 98 municipalities that lie in the urban area called "Randstad" which includes the provinces of Zuid-Holland and Noord-Holland (M = 11.42, SD = 2.69) as compared to other 252 non-Randstad-municipalities (M = 11.80, SD = 2.84) conditions; t (348) = 1.17, p = .24. We may therefore conclude that overall openness is not related to municipal size nor to its geographical location. A possible explanation for the absence of any pattern is that openness is much more so dependent on the individual organisational culture, which differs per municipality regardless of its size or location.

Appendix 5.3 Full ANOVA results on public trust

Preliminary note on the statistics. In all ANOVA's, for each variable it is examined whether any assumptions are violated. In case of a violation, a non-parametric *Welch test* or a *Kruskall-Wallis* test is the preferred method. For each category normality is tested through visual inspection of the histograms and the Q-Q plots instead of the Shapiro-Wilk test, since the latter is sensitive to small deviations in large sample sizes. Although a Levene's test can be used to examine the homogeneity of variances, in large samples trivial differences can produce a significant result (Field, 2018). Nevertheless, when Levene's test reveals heterogeneity of variance, in addition the one way ANOVA, a *Kruskal-Wallis test* is performed (and in case of an independent variable with only two categories: the *Mann-Whitney test*). In all cases the non-parametric tests give the same result. With the *Games-Howell post hoc* test, a multiple comparison can be done similarly as in other post hoc test, but this test is able to deal better with unequal sample sizes than other post hoc tests when equal variance is not assumed. When equal variance is assumed, the *Hochberg's GT2* is used. A non-parametric test is only additionally used when the data deviates from normality, and in addition, the assumption of equality of variance is violated as well. When the distribution of the groups show a similar shape, the *Kruskall-Wallis* test is considered appropriate.

Table 5.3.1 Age: no trust differences between age groups (N=2920)

Age group	n	mean trust	SD
20-25 years	8	3.03	.87
25-45 years	468	2.65	.85
45-65 years	1255	2.58*	.88
65-80 years	1103	2.66	.82
80 years or older	86	2.87*	.81

* There is a significant difference between these groups only (p. < .05).

Table 5.3.2 Income: no straightforward relation between income and trust (N=2494)

Income group	N	mean trust	SD
less than 20.000 euro	56	2.30*	.88
21.000 to 30.000 euro	194	2.60	.80
31.000 to 40.000 euro	389	2.65	.81
41.000 to 50.000 euro	468	2.62	.80
51.000 to 100.000 euro	1017	2.71*	.87
more than 100.000 euro	370	2.74*	.91

* There is a significant difference between the <€20.000 income group and the two > €50.000 groups only.

Table 5.3.3 Occupation: municipal employees are more trusting than the other groups (N=2901)

Employment	N	mean trust	SD
Not a civil servant	2529	2.60	0.83
Municipal civil servant	134	3.17*	0.97
Non-municipal civil servant	238	2.65	0.87

* This group has significantly more trust than the other two groups (p. < .05).

Table 5.3.4 Political preference: there are significant differences, yet no clear pattern emerges (N=2913)

Political party	n	mean trust	S.D.
PVV	95	2.17*	.77
I'd rather not say	233	2.21*	.78
I did not vote	86	2.26*	.81
Other party	81	2.34*	.92
SP	126	2.38*	.83
I don't remember	94	2.44*	.77
Forum voor Democratie	75	2.45*	.94
Partij voor de Dieren	118	2.50*	.85
50PLUS	78	2.56	.75
VVD**	712	2.70*	.85
GroenLinks	225	2.76*	.81
SGP	54	2.81*	.91
ChristenUnie**	117	2.82*	.82
PvdA	247	2.85*	.79
CDA**	258	2.85*	.77
D66**	314	2.87*	.83

*The Hochberg GT2 post hoc test reveals significant differences in the trust means per political preference between almost all parties except for 50plus in the middle (p. < .05) . The middle parties do not differ significantly from each other.
** Incumbent party at the time of the survey.

Table 5.3.5 Public encounters and trust

	n	mean trust	SD
No encounter (silent citizens)	2081	2.83*	.80
Called with question	140	2.27	.87
Oral objection	97	2.33	.87
Written objection	376	2.15	.75
Objection with legal representation	186	2.05	.69
Multiple of the above	43	1.81*	.72

* Silent citizens are more trusting than all groups that engaged in a public encounter (p. < .05). The least trusting are citizens that tried multiple options in encountering government.

Table 5.3.6 Trust per municipality: there are some significant differences; yet most municipalities score similarly

Municipal code	Name Municipality	n	mean	SD
748	Bergen op zoom	17	2.01*	.90
93	Terschelling	48	2.26*	.81
150	Deventer	19	2.30	1.01
1773	Olst-Wijhe	35	2.36	.74
762	Deurne	18	2.40	1.04
852	Waterland	33	2.42	.91
363	Amsterdam	53	2.42	.85
299	Zevenaar	62	2.43	.84
202	Arnhem	22	2.43	.86
828	Oss	59	2.43	.82
599	Rotterdam	116	2.44	.87
1961	Vijfheerenlanden	77	2.45	.90
394	Haarlemmermeer	17	2.46	.95
758	Breda	26	2.47	.81
14	Groningen	16	2.49	.79
518	Den Haag	305	2.52	.84

289	Wageningen	103	2.52	.85
1721	Bernheze	24	2.55	.79
228	Ede	94	2.55	.90
99	**NL**	**1801**	**2.57**	**.87**
847	Someren	19	2.64	.59
856	Uden	27	2.65	.93
546	Leiden	106	2.67	.82
1892	Zuidplas	230	2.68	.83
307	Amersfoort	19	2.69	.91
344	Utrecht	26	2.75	.77
547	Leiderdorp	20	2.76	.82
34	Almere	22	2.77	.74
406	Huizen	28	2.82	.83
109	Coevorden	48	2.84	.75
772	Eindhoven	16	2.86	1.07
1740	Neder-Betuwe	21	2.89	.92
184	Urk	41	2.89	.99
193	Zwolle	18	3.16*	1.23
484	Alphen aan den Rijn	16	3.31*	.72

* Post Hoc test 'Hochberg's GT2' indicates significant mean differences ($p < .05$). Only municipalities with more than 15 respondents are included in this ANOVA.

Appendix 5.4 Regression renters

Table 5.4.1 Descriptives renters (in 35 municipalities)

	n	percentage
Age		
18-45 years	63	35,8%
45-65 years	64	36,4%
65+ years	49	27,8%
Education		
Lower	30	16,9%
Medium	72	40,7%
Higher education	75	42,4%
Income		
Less than 20.000 euro	38	21,5%
21.000 to 30.000 euro	44	24,9%
31.000 to 40.000 euro	31	17,5%
41.000 to 50.000 euro	16	9%
51.000 to 100.000 euro	25	14,1%
Rather not say	23	13%

Table 5.4.2 Pearson correlations institutional openness (177 renters in 35 municipalities)

	Trust	Proactive transparency	Responsive transparency	Data insight	Participation
Trust	1				
Proactive transparency	.26**	1			
Responsive transparency	.29**	.79**	1		
Data insight	.21**	.38**	.54**	1	
Participation possibilities	.26**	.59**	.77**	.77**	1

*p < .05 **p < .01

Although the correlation table shows a weak correlation between openness and trust, regression table 5.4.3 does not reveal a significant effect of openness on trust.

Table 5.4.3 Hierarchical multiple regression institutional openness–public trust among renters (N= 141[F])

	Model I			Model II			Model III		
	B	(s.e.)	t	B	(s.e.)	t	B	(s.e.)	t
Explanatory variables									
Proactive transparency	.02	(.08)	.15	.02	(.09)	.15	.03	(.09)	.19
Responsive transparency	.32	(.15)	1.92	.30	(.14)	1.83	.29	(.15)	1.77
Data insight	.07	(.11)	.52	-.07	(.12)	-.47	-.05	(.12)	-.34
Participation possibilities	-.07	(.13)	-.40	.04	(.13)	.25	.03	(.14)	.17
Control variables									
Age[A]									
18-45 years				.05	(.18)	.47	.02	(.19)	.16
65+ years				-.19	(.19)	-1.98*	-.21	(.19)	-2.13*
Education[B]									
lower				.35	(.25)	3.43***	.36	(.25)	3.45***
middle				.21	(.18)	2.15*	.21	(.18)	2.15*
Income[c]									
< €20.000				-.02	(.27)	-.19	-.03	(.27)	-.21
€21.000-30.000				.03	(.24)	.24	.03	(.24)	.28
€31.000-40.000				-.01	(.26)	-.12	-.02	(.26)	-.16
€41.000-50.000				-.06	(.30)	-.52	-.05	(.30)	-.51
Occupation[D]									
Municipal official				.25	(.42)	2.86**	.25	(.42)	2.89**
Other civil servant				.02	(.32)	.22	.02	(.32)	.25
Political preference[E]									
D66				.19	(.42)	1.72	.18	(.44)	1.60
CDA				.27	(.44)	2.67**	.26	(.44	2.59*
ChristenUnie				.08	(.51)	.79	.07	(.52)	.72
PvdA				.02	(.38)	.22	.02	(.39)	.18
GroenLinks				.11	(.37)	.84	.10	(.38)	.79
50PLUS				-.05	(.51)	-.43	-.06	(.52)	-.52
Partij v.d. Dieren				.04	(.38)	.37	.04	(.39)	.28
SP				.02	(.39)	.18	.01	(.40)	.10
PVV				-.17	(.43)	-1.46	-.18	(.45)	-1.54
FVD				-.05	(.51)	-.51	-.05	(.51)	-.54

Other party				.07	(.57)	.79	.06	(.57)	.68
I do not remember				-.08	(.49)	-.74	-.09	(.52)	-.82
I did not vote				.03	(.36)	.25	.03	(.37)	.20
I'd rather not say				.03	(.36)	.22	.01	(.38)	.08
Knowledge							-.08	(.07)	-.98
Affinity							.02	(.07)	.24
	B	(s.e.)	t	B	(s.e.)	t	B	(s.e.)	t
Constant	1.51	(.33)	4.60	1.28	(.45)	2.82	1.46	(.67)	2.18
R^2	.105**			.372**			.378*		

[A] Age group 45-65 years (middle) is the reference category; [B] High education is the reference category; [c] Income group € 51.000-100.000 is the reference category; [D] Non-civil servants are the reference category; [E] Largest incumbent party (VVD) is the reference category.
*p < .05 **p < .01 ***p < .001
[F] Not all renters filled out their income or political preference, resulting in a lower number of respondents in the regression model.

What is noteworthy among renters, is that renters with a high level of education have less public trust than the ones with lower levels of education. In the regressions among homeowners, education did not show this effect. This suggests a possible interaction effect of different personal circumstances (here: being a renter in combination with high education). However, because this sample is small, no firm conclusions can be drawn from it.

Appendix 5.5 Regression participants

Table 5.5.1 Descriptives participants (citizens that engage in a public encounter with the municipality)

	(n=)	percentage	mean (TRUST)	S.D. (trust)
Asked question over telephone	140	21,3%	2.27	.87
Informal oral objection	97	14,8%	2.33	.87
Written formal objection	376	57,3%	2.15	.75
Multiple of the above	43	6,6%	1.81	.72

* The 186 citizens that used legal representation are not included in this analysis since they were not in direct contact with the municipality.

Table 5.5.2 Pearson Correlation among participants

	Trust	Proactive transparency	Responsive transparency	Data insight	Participation
Trust	1				
Proactive transparency	.07	1			
Responsive transparency	.06	.64**	1		
Data insight	.01	.39**	.43**	1	
Participation possibilities	.06	.53**	.68**	.80**	1

Table 5.5.3 Hierarchical multiple regression institutional openness – public trust (N=508[F])

	Model I			Model II			Model III		
	β	(s.e.)	t	β	(s.e.)	t	β	(s.e.)	t
Explanatory variables									
Proactive transparency	.05	(.04)	.82	.06	(.04)	.99	.06	(.04)	1.10
Responsive transparency	-.03	(.06)	-.47	-.05	(.06)	-.69	-.04	(.06)	-.65
Data insight	-.11	(.05)	-1.45	-.11	(.05)	-1.51	-.10	(.05)	-1.28
Participation possibilities	.17	(.06)	1.94	.19	(.06)	2.06*	.16	(.06)	1.80
Control variables									
Age[A]									
18-45 years				.10	(.10)	1.98*	.11	(.10)	2.22*
65+ years				.08	(.09)	1.57	.11	(.09)	2.18*

Education[B]									
lower				.05	(.18)	1.15	.06	(.18)	1.24
middle				.04	(.09)	.86	.04	(.09)	.82
Income[c]									
< €20.000				-.04	(.24)	-.97	-.05	(.24)	-1.02
€21.000-30.000				.04	(.15)	.74	.02	(.15)	.38
€31.000-40.000				-.02	(.11)	.33	.01	(.11)	.18
€41.000-50.000				-.03	(.11)	-.61	-.05	(.11)	-1.07
> €100.000				.04	(.11)	.79	.02	(.11)	.37
Occupation[D]									
Municipal official				.18	(.16)	3.89**	.16	(.15)	3.55***
Other civil servant				.02	(.13)	* .43	.01	(.13)	.33
Political preference[E]									
D66				.02	(.13)	.35	.03	(.13)	.63
CDA				.07	(.14)	1.44	.07	(.14)	1.36
ChristenUnie				.09	(.22)	2.00*	.09	(.21)	1.99*
PvdA				.03	(.14)	.54	.02	(.14)	.37
GroenLinks				-.01	(.15)	-.13	.00	(.15)	.10
50PLUS				-.02	(.26)	-.43	-.03	(.25)	-.67
Partij voor de Dieren				-.04	(.20)	-.93	-.06	(.20)	-1.23
SP				-.01	(.18)	-.25	.00	(.18)	-.07
SGP				-.04	(.26)	-.87	-.04	(.26)	-.80
PVV				-.08	(.20)	-1.64	-.07	(.19)	-1.44
Forum voor Democratie				-.06	(.22)	-1.20	-.04	(.22)	-.97
Other party				-.11	(.19)	-2.23*	-.11	(.19)	-2.36*
I do not remember				-.03	(.29)	-.73	-.01	(.29)	-.20
I did not vote				.02	(.26)	.34	.03	(.26)	.62
I'd rather not say				-.03	(.14)	-.61	-.03	(.14)	-.56
Knowledge							.13	(.03)	2.91**
Affinity							-.12	(.05)	-2.70**
	B	(s.e.)	t	B	(s.e.)	t	B	(s.e.)	t
Constant	2.12	(.016)	13.01	1.99	(.19)	10.45	2.31	(.34)	6.77
R^2	.014			.099*			.127 ***		

[A] Age group 45-65 years (middle) is the reference category; [B] High education is the reference category; [c] Income group €51.000-100.000 is the reference category; [D] Non-civil servants are the reference category; [E] Largest incumbent party (VVD) is the reference category.

*p < .05 **p < .01 ***p < .001

[F] Not all survey respondents filled out their income or political preference, resulting in a lower number of respondents in the regression model. Among the participants only, in model II, participation does have a (very weak) positive effect on trust. This suggests that municipal participation-openness is somewhat recognized by them. However, this effect is not significant in models I or III, making it difficult to draw firm conclusions from this result.

Nederlandse samenvatting (Dutch Summary)

Inleiding

Dit is een onderzoek naar het effect van openheid van de overheid op het vertrouwen van burgers. Het belang van vertrouwen in de overheid is dagelijks zichtbaar. Vertrouwen bepaalt de mate waarin we regels volgen en overheidsbesluiten accepteren. Het bepaalt onze bereidwilligheid om belasting te betalen en daarmee bij te dragen aan de gemeenschap. Het bepaalt of we ons laten vaccineren en, in tijden van een pandemie, redt vertrouwen in de overheid zelfs levens omdat het ervoor zorgt dat we ons aan beperkende voorschriften houden om besmetting te beperken. Publiek vertrouwen is dus essentieel voor een goed functionerend administratief, financieel en politiek systeem. Toch laat het vertrouwen in delen van de Nederlandse overheid een dalende trend zien. De steeds actuele vraag is daarom: hoe kan de overheid het tij keren en is openheid een geschikt middel om dat te doen?

Het bouwen aan vertrouwen door de overheid blijkt geen eenvoudige taak. Meer kennis over wat wel en geen effect heeft op het vertrouwen van burgers is daarom cruciaal. Dit onderzoek presenteert enkele nieuwe inzichten over de rol van openheid in de vertrouwensrelatie tussen burgers en de overheid, voor een deel zoals verwacht maar deels ook met onverwachte resultaten. De opzet van dit onderzoek start met de vraag: wat is er in de wetenschappelijke literatuur al bekend over het effect van die open overheid op publiek vertrouwen?

Literatuurstudie – Wat weten we al over openheid en vertrouwen?

Dit onderzoek is niet het eerste – en ook zeker niet het laatste – naar het effect van openheid op vertrouwen. Belangrijk is daarom de vraag: wat weten we al over deze relatie? Dit wordt beschreven in hoofdstuk 2. Ieder onderzoek begint met heldere definities. Over wat VERTROUWEN nu precies is, zijn boeken volgeschreven. In de bestuurlijke context, dus als het gaat om vertrouwen in de overheid, is er redelijke consensus over de definitie: *"Publiek vertrouwen betreft de psychologische toestand van een burger die bestaat uit positieve verwachtingen over de intenties en het gedrag van de overheid."*

Vertrouwen is dus het beeld van de betrouwbaarheid van de overheid. Vertrouwen is geen algemene pijler van de publieke opinie, maar is specifiek en driedelig: A vertrouwt B om C te doen. Ik (A) vertrouw erop dat de rechter (B) mijn zaak eerlijk beoordeelt (C). Ik vertrouw erop dat de gemeente mijn WOZ-waarde correct vaststelt. Ook bestaat steeds meer overeenstemming over hoe publiek vertrouwen gemeten kan worden. Een betrouwbare overheid is zowel

1. competent, 2. integer, als 3. welwillend. Al deze aspecten zijn nodig om te kunnen spreken van vertrouwen.

OPEN OVERHEID daarentegen is een verzamelterm die een breed scala aan ideeën omvat, zoals transparantie, inspraak, coproductie, e-bestuur en soms zelfs actief burgerschap. Toch is voor dit concept aangesloten bij een definitie uit de literatuur: "*Openheid van de overheid is de mate waarin burgers overheidsprocessen kunnen monitoren en beïnvloeden via toegang tot overheidsinformatie en toegang tot besluitvormingsarena's*". Om het effect van openheid te kunnen onderzoeken, kijkt deze studie naar de mate van openheid door de overheid op vier onderdelen: 1. de beschikbaarheid van algemene informatie over hoe de overheid haar werk doet (proactieve transparantie); 2. de toegankelijkheid van informatie bij vragen van burgers (responsieve transparantie); 3. het geven van inzicht in de gegevens die worden gebruikt bij besluitvorming door de overheid (data inzicht); en 4. het open en toegankelijk zijn voor inbreng van burgers (inspraak), zoals de bezwaarprocedure. Omdat nog onduidelijk is welke vormen van openheid het publiek vertrouwen beïnvloeden en op welke manier, zoekt deze studie naar een antwoord op de vraag:

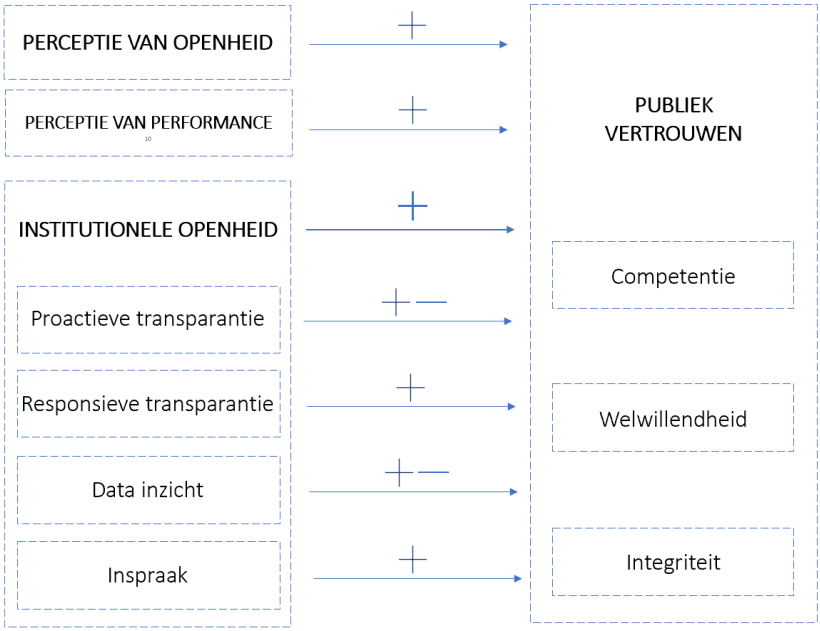
Hoe beïnvloedt open overheid het publiek vertrouwen?

Veel van de eerdere studies in de wetenschappelijke literatuur spitsen zich toe op een bepaald element van openheid, zoals transparantie of inspraak. Het effect van *transparantie* op vertrouwen varieert sterk in eerdere studies, van een positief, negatief tot helemaal geen effect. Sommige studies laten zelfs een gedifferentieerd effect zien, zoals een negatief effect op het beeld van een competente overheid, maar tegelijkertijd een positief effect op het beeld van de integriteit en welwillendheid van de overheid. Over het effect van het geven van inzicht in besluitvormingsgegevens op het vertrouwen van degene die het besluit ontvangt, is nog weinig bekend. Het effect van *inspraak* op vertrouwen is meestal positief, hoewel in die studies het beeld van de kwaliteit of de tevredenheid met de dienstverlening een nog sterker positief verband laten zien. Deze studie combineert vier elementen van openheid bij de gemeentelijke taak van de WOZ-waardevaststelling om te zien welke vorm, of de combinatie van verschillende vormen van openheid, andere inzichten oplevert.

Onderzoeksmodel – Wat is het verwachte effect van openheid op vertrouwen?

Op basis van de literatuur wordt op de meeste punten een positief effect verwacht van openheid op vertrouwen. Allereerst zullen percepties positief samenhangen. Dat wil zeggen dat het beeld dat burgers hebben van openheid door de overheid (dat noemen we gepercipieerde openheid), maar ook hun beeld van de kwaliteit van de uitvoering (gepercipieerde performance) zullen samenhangen met hun beeld van de betrouwbaarheid van de overheid. Ook van de openheidsmaatregelen door gemeenten (institutionele openheid) wordt een positief effect verwacht op het vertrouwen. Slechts op twee punten wordt op basis van eerder onderzoek iets anders verwacht. Proactieve transparantie over hoe de gemeente haar werk doet én het bieden van inzicht in de gebruikte gegevens (data inzicht) zal een positief effect hebben op het beeld van de *integriteit* en *welwillendheid* van de gemeente, maar een negatief effect op het beeld van haar *competentie* omdat deze vormen van openheid ook fouten zullen blootleggen. Het onderzoekmodel uit figuur 1 biedt een schematische weergave van deze verwachtingen zoals geschetst in hoofdstuk 3 van het proefschrift.

Figuur 1 Onderzoeksmodel



Combinatie van onderzoeksmethoden

In deze studie worden drie verschillende onderzoeksmethoden gecombineerd om een zo compleet mogelijk beeld te krijgen van de relatie tussen openheid en vertrouwen. Eerst een kwantitatief survey onderzoek en daaropvolgend twee kwalitatieve studies: focusgroepen en interviews. In het eerste deelonderzoek wordt statistisch onderzocht in welke mate open overheid het publiek vertrouwen beïnvloedt, waarbij de concepten openheid en vertrouwen meetbaar zijn gemaakt (geoperationaliseerd). Voor het meten van publiek vertrouwen sluit deze studie nauw aan bij vergelijkbare eerdere studies en worden de drie essentiële onderdelen van vertrouwen gemeten: het beeld van de competentie, de integriteit en de welwillendheid van de gemeente.

Voor het meetbaar maken van open overheid bestond nog geen eenduidig of compleet voorbeeld. Daarom is er in dit onderzoek voor gekozen om steeds uit te gaan van wat inwoners daadwerkelijk bij hun gemeente kunnen tegenkomen. Het gaat om de openheidsmaatregelen die de gemeente daadwerkelijk voor haar inwoners heeft doorgevoerd op het gebied van transparantie, toegankelijkheid bij vragen, inzicht in gegevens en inspraakmogelijkheden. Vervolgens is in focusgroep-gesprekken onderzocht wat de oorzaken zijn van het gemengde effect van transparantie op vertrouwen en waarom belastingbetalers de gemeente wel of niet als open en betrouwbaar beschouwen. Ten slotte onderzoekt de derde deelstudie via interviews met verschillende soorten bezwaarmakers de oorzaken van tevredenheid met bezwaarprocedures en het effect daarvan op hun vertrouwen. De volledige verantwoording en rationale voor de keuzes worden beschreven in hoofdstuk 4.

Deelstudie 1 Surveyonderzoek –Effect van openheid op vertrouwen

Aan de 'Open overheid survey' deden 350 Nederlandse gemeenten mee. Dit bracht een grote diversiteit aan openheidsprofielen in beeld als het gaat om de mate van proactieve transparantie met algemene informatie over hoe zij hun werk doen, responsieve transparantie bij individuele vragen, het geven van data inzicht in de achterliggende gegevens bij besluiten en de openheid van inspraakmogelijkheden. Het blijkt dat binnen één gemeente de mate van openheid op het ene vlak heel anders kan zijn dan openheid op de andere vlakken. Aan de enquête over vertrouwen in de gemeente deden 2928 Nederlandse woningeigenaren mee (en 177 huurders maar die zijn apart onderzocht). Zoals verwacht, hangen percepties van openheid sterk samen met het vertrouwen. Dit betekent dat als ik mijn gemeente transparant vind over hoe zij werkt en ik het idee heb dat ik makkelijk met mijn vragen en bezwaren bij de gemeente terecht kan, de kans groot is dat ik ook vertrouwen heb in de gemeente. Op basis hiervan zou je kunnen concluderen dat de concepten open overheid en vertrouwen sterk

met elkaar verbonden zijn, maar het gaat hier om het beeld van inwoners. Het zijn hun percepties over de gemeente die samenhangen. Het verhaal is daarmee nog niet compleet. De resultaten laten ook zien dat de openheidsmaatregelen van gemeenten in de praktijk geen effect hebben op het vertrouwen. Als je alleen hiernaar zou kijken, hangen open overheid en vertrouwen niet met elkaar samen. De verschillende dimensies van open overheid laten noch afzonderlijk noch gezamenlijk een positief effect zien op het vertrouwen van inwoners. Toch is ook geen negatief effect zichtbaar. Dit betekent dat openheid kan worden nagestreefd vanuit andere overwegingen, maar meer openheid geen effectief instrument is om het vertrouwen te herstellen. De volledige kwantitatieve bevindingen en de reflectie daarop staan beschreven in hoofdstuk 5.

De openheid van de gemeente heeft geen effect op het vertrouwen, maar het beeld van openheid laat wel sterk verband zien met het vertrouwen. Deze discrepantie tussen perceptie en praktijk is daarmee de eerste belangrijke bevinding van dit onderzoek. Als het beeld van openheid niet afhangt van de gemeentelijke maatregelen om open te zijn, is de vraag wat dat beeld dan wel beïnvloedt. Deze vervolgvraag wordt nader onderzocht in focusgroepen. Ook als we kijken naar transparantie, zijn de verwachtingen hoog. Toch vindt deze studie geen effect op het vertrouwen. Het is opvallend te noemen dat iets dat in de beleving van burgers – en van veel ambtenaren – zo sterk samenhangt met vertrouwen, toch geen verband laat zien. Het focusgroeponderzoek gaat daarom op zoek naar waarom dat zo is. Wat zijn de onderliggende mechanismen die het effect van transparantie op vertrouwen beïnvloeden en het gemengde effect op het vertrouwen uit eerdere onderzoeken kunnen verklaren. Kortom, wat gebeurt er precies tussen transparantie en vertrouwen in?

Omdat de verwachte effecten van gemeentelijke openheid uitbleven, is in de data verder gekeken naar specifieke groepen inwoners, bijvoorbeeld naar mensen die op de een of andere manier in contact zijn geweest met de gemeente en de mate van gemeentelijke openheid dus daadwerkelijk hebben ondervonden. Ook in deze groep laat institutionele openheid geen effect op het publiek vertrouwen zien. Deze analyse biedt wel een andere interessante bevinding: hoe tevredener iemand is over het contact, hoe meer vertrouwen men heeft. Dit is opvallend omdat de groep mensen die contact opneemt met de gemeente, gemiddeld gezien juist minder vertrouwen heeft dan de groep die dat niet doet (het stille midden). Kennelijk ligt in het contact een mogelijkheid om het vertrouwen via de tevredenheid te beïnvloeden. De vraag is vervolgens wat ervoor zorgt dat mensen tevreden zijn over het contact. Interviews met bezwaarmakers moeten meer

inzicht geven in de potentie van persoonlijke contactmomenten, zoals bezwaarprocedures, als gaat om het bevorderen van het vertrouwen.

Naast de relatie tussen openheid en vertrouwen, biedt deze deelstudie diverse andere interessante bevindingen over inwoners én over lokale overheden. Aan de kant van inwoners is te zien dat leeftijd, opleiding en inkomen niet bepalend zijn voor het vertrouwen. Politieke voorkeur hangt wel samen met vertrouwen. Opvallend is dat het hoge vertrouwen niet beperkt is tot de regeringspartijen. De mensen met het minst vertrouwen zijn PVV-stemmers op rechts en SP-stemmers op links. Ook mensen die hun stemgedrag niet willen delen, niet-stemmers, of mensen die zich niet herinneren op wie zij gestemd hebben, hebben weinig vertrouwen. Vertrouwen hangt daarnaast ook samen met waar iemand werkt. Gemeenteambtenaren hebben meer vertrouwen in de gemeente dan mensen die niet voor de overheid werken, maar ook meer dan ambtenaren bij andere onderdelen van de overheid. Niet álle ambtenaren hebben dus veel vertrouwen in de gemeente. Het kan zijn dat mensen geneigd zijn om hun eigen werkgever positief te beoordelen, maar het kan ook zijn dat gemeenteambtenaren beter bekend zijn met het werk (van andere afdelingen) van de gemeente waardoor zij meer vertrouwen in hebben. Vertrouwen in de overheid is niet afhankelijk van de regio waar iemand woont en ook niet van de grootte van de gemeente.

Aan de kant van de overheid is wel te zien dat samenwerkingsverbanden die namens gemeenten de WOZ (en belastingen) uitvoeren, qua openheid gemiddeld beter scoren dan gemeenten die de WOZ zelf uitvoeren. Mogelijk zijn samenwerkingsverbanden hier door hun schaalgrootte beter toe in staat, maar de oorzaken van openheid zijn niet nader onderzocht. Tegelijkertijd worden gemeenten die bij een samenwerkingsverband zijn aangesloten door inwoners evenveel vertrouwd als de zelf uitvoerende gemeenten. Dit werpt een nieuw licht op de maatschappelijk discussie over de democratische legitimiteit van samenwerkingsverbanden die soms worden verweten verder van de burger af te staan. Als het gaat om institutionele openheid en om publiek vertrouwen, is dat in het lokale belastingdomein niet het geval.

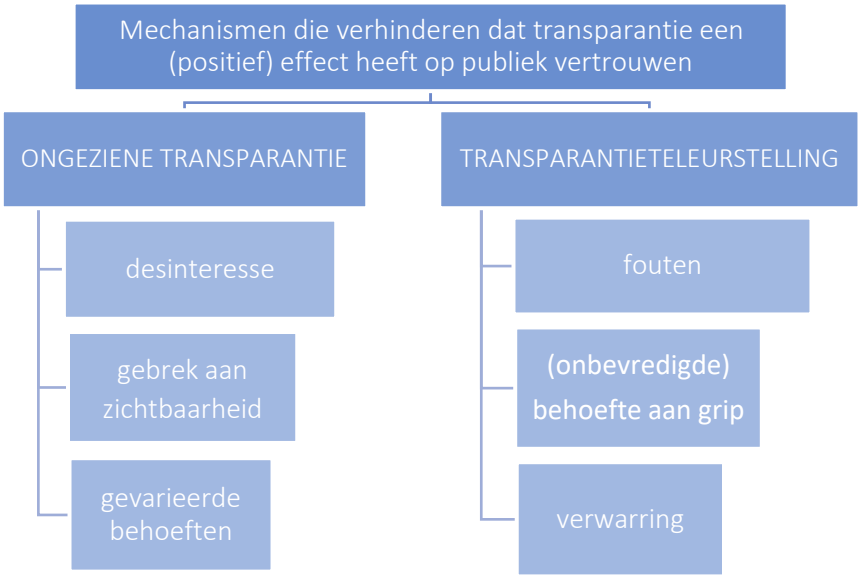
Deelstudie 2 Focusgroepen – Het perspectief van de inwoner

In vijf focusgroepsessies met verschillende inwoners uit grote, middelgrote en kleine gemeenten, met in iedere groep zowel mensen met veel als met weinig vertrouwen in de overheid, spraken we over hun ervaringen met gemeentelijke transparantie en hun beeld van de gemeente. De volledige beschrijving daarvan vormt hoofdstuk 6.

Wat zorgt voor het gemengde effect van transparantie op vertrouwen?

Uit deze gesprekken komt een aantal mechanismen naar voren die verhinderen dat transparantie het vertrouwen (positief) beïnvloedt. De twee hoofdcategorieën 'ongeziene transparantie' en 'transparantieteleurstelling' worden hieronder schematisch weergegeven in figuur 2.

Figuur 2 Mechanismen tussen transparantie en vertrouwen in



Ongeziene transparantie

Wanneer transparantie, in welke vorm dan ook, niet wordt gezien of gebruikt door het beoogde publiek, kan het hun beeldvorming ook niet beïnvloeden. De redenen voor onbruik zijn divers. Allereerst is er een groep die simpelweg niet geïnteresseerd is in informatie van de overheid. Voor het vertrouwen is dat niet erg, nu uit het surveyonderzoek blijkt dat deze groep over het algemeen meer vertrouwen heeft dan de groep die wel gebruikmaakt van transparantie. Het vergroten van de groep gebruikers lijkt daarom geen vruchtbare strategie voor het vergroten van vertrouwen. Naast een gebrek aan interesse, komt het ook voor dat transparantie niet goed zichtbaar is. Een opvallende reden voor dit 'gebrek aan zichtbaarheid' is dat van burgers een actieve houding wordt verwacht als zij informatie willen, daar waar burgers zelf zich vaak opstellen als passieve informatieontvangers. Als de overheid wil dat informatie aan- en overkomt, moet deze meer naar mensen toegebracht worden. Dit verschil tussen de veronderstelde actieve deelnemer en veelal passieve ontvanger, zorgt ervoor dat transparantie niet wordt gezien of ervaren, zelfs als de interesse in informatie er

wel is. Ook is het lastig om te voorzien in uiteenlopende transparantiebehoeften en ongelijke kennisniveaus. Een gevarieerd aanbod is nodig om aan te sluiten op een gevarieerde vraag.

Transparantieteleurstelling

Wanneer transparantie wel overkomt, zorgt het soms voor teleurstelling. Dat kan zijn omdat door transparantie ook fouten aan het licht komen. Fouten in gegevens – daadwerkelijke of ervaren fouten en of zij nu van invloed op het besluit of niet – doen afbreuk aan het vertrouwen in en daarmee de acceptatie van het besluit. Een andere belangrijke reden van teleurstelling is het gevoel dat men ondanks transparantie maar geen grip krijgt op de totstandkoming van een besluit. Die behoefte aan grip bestaat met name, maar niet uitsluitend, onder inwoners met weinig vertrouwen. De geboden transparantie lijkt deze behoefte maar niet te goed kunnen bevredigen. Teleurstelling leidt tot onbegrip, wat vervolgens kan leiden tot een vicieuze cirkel van negatieve percepties. Tot slot, kan transparantie ook leiden tot verwarring. Soms ontstaat verwarring door een informatieoverdaad waarbij inwoners door de bomen het bos niet meer zien, maar vaker nog ontbreekt de context waardoor inwoners niet weten welke informatie voor hen relevant is of waarom iets wordt verstrekt. Deze verwarring wakkert onzekerheid aan in plaats van dat het inwoners geruststelt. Deze mechanismen zorgen ervoor dat het effect van transparantie op vertrouwen wisselend is.

Hoewel de wijze waarop deze mechanismen kunnen worden geadresseerd nader moet worden onderzocht, biedt deze studie enkele aanknopingspunten. Om de zichtbaarheid te verbeteren kan informatie actiever bij de burgers worden gebracht, in plaats van dat men zelf naar informatie moet zoeken. Als het aanbod qua inhoud maar ook qua wijze van verstrekking beter aansluit op de vraag, kan transparantie overkomen. Kortom, actieve levering met een volledige maar beknopte context. Het goed laten aansluiten van het aanbod op de vraag is belangrijk, want misverstanden die niet worden geadresseerd, kunnen omslaan in achterdocht en wantrouwen.

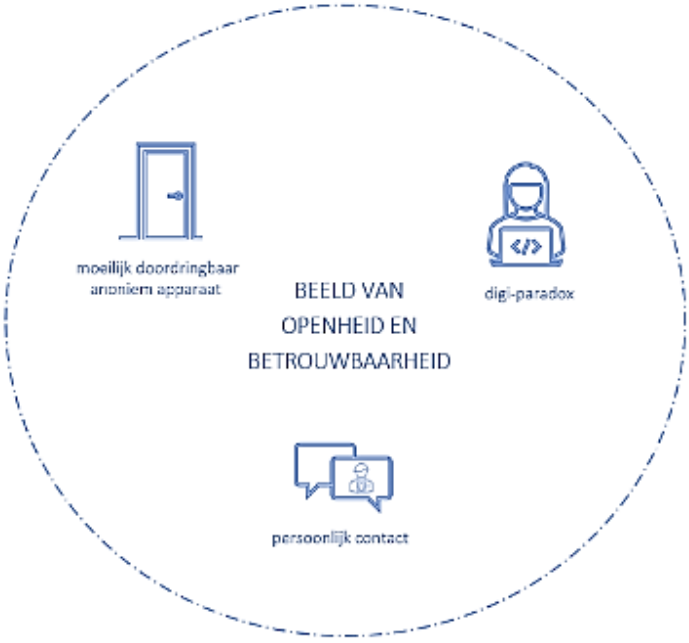
Beeld van openheid en betrouwbaarheid

Nu het beeld van openheid maar beperkt wordt beïnvloed door gemeentelijke openheidsmaatregelen, is het de vraag hoe het beeld van een open of gesloten gemeente dan wel ontstaat. Meer inzicht in de percepties van inwoners is belangrijk omdat deze sterk samenhangen met hun vertrouwen. Uit de verhalen van de focusgroepdeelnemers komen verschillende thema's naar voren. Ook al is de gemeente de overheidslaag het dichts bij burgers, ervaren sommigen het nog steeds als een gesloten en moeilijk doordringbaar anoniem apparaat. Dit gevoel van afstand, gevoed door formeel taalgebruik maar ook door verdergaande

digitalisering, is niet bevorderlijk voor het vertrouwen. Onvolledige, onduidelijke of onbevredigende antwoorden worden soms ervaren als helemaal geen antwoord. Als een uitleg over waarom iets niet of wel wordt toegekend voor het gevoel van de inwoner uitblijft, resulteert dit in een beeld van gemeentelijke geslotenheid.

In de gesprekken wordt ook een digi-paradox zichtbaar. Hoewel digitalisering meer openheid mogelijk maakt, zoals diverse kanalen voor contact en eenvoudig inzicht in gegevens, en daarmee de gemeente niet alleen efficiënter maar ook transparanter, toegankelijker, en in die zin 'opener' maakt, blijft de beeldvorming van openheid daarop achter. Zelfs het woord 'algoritme' heeft een slechte reputatie waar het maar moeilijk vanaf komt. Bij geautomatiseerde processen ontstaat de indruk dat er geen mens bij betrokken is, ook al zijn ambtenaren dat op de achtergrond wel. Inwoners missen het gezicht achter de automatisering en achter de overheid. Nagenoeg alle inwoners waarderen persoonlijk contact. Zelfs de inwoners met weinig vertrouwen zijn redelijk positief over individuele gemeenteambtenaren. Zij geven een gezicht aan een anonieme entiteit. In het contact schuilt potentie om te werken aan het beeld van openheid en het vertrouwen.

Figuur 3 Beeldvorming bij burgers



Als je het burgers zelf vraagt, geven zij diverse redenen voor hun vertrouwen in de overheid. Deze voorbeelden beperken zich niet tot de burgerrol van belastingbetaler, maar betreffen vaak het beeld van inwoners over de gemeente als geheel. Het durven toegeven van fouten en verantwoordelijkheid durven nemen, wordt door inwoners belangrijk gevonden. Ook is er een brede onvrede over gemeentelijke inspraakprocedures. Teleurstellende ervaringen met inspraak zorgen ervoor dat betrokken burgers zich bedrogen voelen en het beeld ontstaat van een overheid die slechts voor de bühne doet alsof zij burgers betrekt. Ook een ervaren gebrek aan uniformiteit van besluiten kan afbreuk doen aan het vertrouwen. Ook in de relatie burger-overheid geldt dat negatieve ervaringen vaak langer blijven hangen dan de positieve. In de literatuur wordt dit klachtasymmetrie genoemd. Toch benoemen de inwoners ook graag hun positieve ervaringen met de gemeente. Naast de liefde voor hun woonplaats, benoemen zij vriendelijke en bekwame ambtenaren, het gemak van snelle services en het adequaat oppakken van problemen die door inwoners worden aangekaart. Kortom, er is geen *'one size fits all'* oplossing, maar ook als het gaat om vertrouwen in de overheid is voorkomen beter dan genezen.

Deelstudie 3 Interviews – Bezwaarprocedures en vertrouwen

Bij inwoners die in contact treden met de gemeente hangt tevredenheid over dat contact sterk samen met hun vertrouwen. De centrale vraag in de derde deelstudie is daarom: *wat vormt de tevredenheid en het vertrouwen van bezwaarmakers?* Door middel van interviews met bezwaarmakers wordt het effect van zowel persoonlijke verwachtingen, als procedurele en uitkomst-gerelateerde factoren op tevredenheid en vertrouwen onderzocht. De volledige analyse in hoofdstuk 7 betrekt zowel de *formele schriftelijke* bezwaarprocedure als de *informele mondelinge* bezwaarmogelijkheid die door sommige gemeenten wordt aangeboden als alternatief voor de formeel-juridische procedure.

De meeste respondenten vinden het eenvoudig om bezwaar te maken en schatten hun eigen vaardigheden daartoe ook in als toereikend. Wel valt op dat *informele* bezwaarmakers meestal aangeven dat geen specifieke kennis of vaardigheden nodig zijn om bezwaar te maken, terwijl *formele* bezwaarmakers aangeven dat een zekere deskundigheid noodzakelijk is, zoals bouwkundige of juridische kennis, kennis van de vastgoedmarkt of van gemeentelijke procedures. Expertise op een van deze terreinen helpt inwoners overigens niet altijd omdat regels per vakgebied toch net anders kunnen zijn en teleurstelling over het niet aanvaarden van de argumenten van deze 'inwoner-expert' op de loer ligt. Ook verwachtingenmanagement lijkt geen goed instrument om tevredenheid of vertrouwen te beïnvloeden. Hoewel verwachtingen over procedurele aspecten

goed geadresseerd kunnen worden (zoals de duur en onderdelen van het bezwaarproces), gaan verwachtingen van bezwaarmakers juist vaak over de uitkomst (in het gelijkgesteld worden). Aan die verwachting kan simpelweg niet altijd worden voldaan.

Uit de gesprekken blijkt niet dat informele bezwaarmakers altijd een positiever beeld hebben van de gemeente dan de formele bezwaarmakers of dat inwoners de formele route kiezen vanwege hun lage vertrouwen vooraf. Het vertrouwen achteraf laat wel een duidelijk onderscheid zien tussen formele en informele bezwaarmakers. Bij formele bezwaarmakers bleef het vertrouwen gelijk of daalde het. Bij informele bezwaarmakers bleef het vertrouwen gelijk of steeg het. De informele weg biedt dus kansen om het vertrouwen te bevorderen, terwijl het vertrouwen in formele procedures op zijn best hetzelfde blijft. De vervolgvraag is welke aspecten doorslaggevend zijn bij het bevorderen, behouden of beschadigen van vertrouwen. Enerzijds is gekeken naar procedurele rechtvaardigheid, zoals je gehoord voelen, inbreng kunnen leveren en de betrokkenheid van ambtenaren. Anderzijds is er de verdelende of distributieve rechtsvaardigheid, dus het resultaat. Dit betreft bovenal of je gelijk krijgt, maar ook of je uitleg krijgt en daarmee duidelijkheid.

Kijkend naar procedurele factoren zijn duidelijke verschillen tussen de twee groepen bezwaarmakers te zien. Bij de formele bezwaarmakers hangt het 'zich gehoord voelen' sterk samen met de uitkomst. Krijgt iemand gelijk, dan voel men zich gehoord, en vice versa. Zeker zonder enig persoonlijk contact beoordelen zij het 'zich gehoord voelen' veelal op basis van het schriftelijke besluit, maar ook als er wel contact is geweest blijft de uitkomst belangrijk. Dat ligt anders bij informele bezwaarmakers. Zij waarderen de meeste procedurele aspecten als positief, ook wanneer zij niet tevreden zijn met het resultaat. Voor deze groep staat het 'gehoord voelen' dus wel los van de uitkomst. Kennelijk wordt de informele vorm van contact ervaren als een persoonlijke en directe interactie waarbij de bezwaarmaker weet en ervaart dat er iemand bij zijn zaak betrokken is. In formele procedures wordt het idee van maatwerk veel minder ervaren. Procedurele rechtvaardigheid draagt bij aan een positieve ervaring, maar is op zichzelf niet voldoende om het vertrouwen te vergroten. De informele bezwaarmakers van wie vertrouwen toenam, zijn eveneens blij met het resultaat.

Bezwaarmakers zijn tevreden als zij (gedeeltelijk) gelijk krijgen en weten waarom en, andersom, ontevreden als besluiten niet in hun voordeel uitvallen en ook een duidelijke uitleg ontbreekt. Toch zijn niet alle bezwaarmakers ontevreden als zij niet het gewenste resultaat bereiken. Er is meer aan de hand. Gelijk krijgen en uitleg krijgen lopen nog wel eens uiteen. Een duidelijke uitleg kan het gevoel van

onrechtvaardigheid van het uitblijvende resultaat deels wegnemen en ervoor zorgen dat men de procedure toch als gematigd positief ervaart. Omgekeerd kan een deels gunstig resultaat ook gepaard gaan met ontevredenheid als niet alle vragen worden beantwoord. Voor beide typen bezwaarmakers geldt dat een *ongunstig resultaat* in combinatie met een *ontoereikende verklaring* hét recept is voor ontevredenheid en wantrouwen. Dit leidt tot de schematische weergave van de verschillen tussen de formele en de informele procedure in figuur 4.

Figuur 4 Effecten van procedure en uitkomst bij formeel en informeel bezwaar

FORMELE BEZWAARPROCEDURE					INFORMELE BEZWAARPROCEDURE				
uitkomst positief beoordeeld	&	procedure positief beoordeeld	→	vertrouwen blijft hetzelfde	uitkomst positief beoordeeld	&	procedure positief beoordeeld	→	vertrouwen neemt toe of blijft hetzelfde (hoog vertrouwen)
uitkomst negatief beoordeeld	&	procedure negatief beoordeeld	→	vertrouwen neemt af of blijft hetzelfde (laag vertrouwen)	uitkomst negatief beoordeeld	&	procedure negatief beoordeeld	→	dit komt niet voor, iedereen voelt zich gehoord
uitkomst negatief beoordeeld	&	procedure positief beoordeeld	→	vertrouwen blijft hetzelfde	uitkomst negatief beoordeeld	&	procedure positief beoordeeld	→	vertrouwen blijft hetzelfde
uitkomst positief beoordeeld	&	procedure negatief beoordeeld	→	dit komt niet voor, iedereen die tevreden is met de uitkomst voelt zich ook gehoord	uitkomst positief beoordeeld	&	procedure negatief beoordeeld	→	dit komt niet voor, iedereen voelt zich gehoord

De mate van vertrouwen wordt dus mede gevormd wanneer 'de burger de staat ontmoet'. De bevindingen bieden een relationeel perspectief op publiek vertrouwen waarbij vertrouwen wordt beïnvloedt door concrete contactmomenten. De zoektocht naar een antwoord op de vraag wat maakt dat het vertrouwen verandert na contact met de overheid, leidt tot drie belangrijke bevindingen.

1. Zowel distributieve als procedurele rechtvaardigheid spelen een belangrijke rol bij vertrouwen. Een bevredigend resultaat alleen, is niet voldoende om het vertrouwen te vergroten. Ondanks dat de uitkomst een belangrijke rol speelt bij de tevredenheid over de bezwaarprocedure, blijkt uit deze interviews dat

eveneens een positieve evaluatie van procedurele aspecten nodig is om vertrouwen te laten stijgen.

2. De verandering in vertrouwen verschilt per type procedure. De wijze waarop het contact tussen burger en overheid is ingericht, raakt aan het vertrouwen. Opvallend is dat tevredenheid onder formele bezwaarmakers zich niet vertaalt in meer vertrouwen terwijl dit wel gebeurt na informeel contact met de gemeente. Enkel de *informele* procedure heeft de potentie om het publiek vertrouwen onder de bezwaarmakers te vergroten. De informele route laat de bezwaarmaker zich gehoord voelen op een manier die de formele procedure niet lijkt te kunnen bieden. Onder informele bezwaarmakers die beide aspecten positief beoordeelden, nam het vertrouwen toe maar dit effect treedt niet op bij 'tevreden bezwaarmakers' in de formele procedure. Hun percepties zijn niet positief genoeg om het vertrouwen te vergroten en tijdens formele procedures wordt maatwerk niet in dezelfde mate ervaren. Persoonlijk contact en directe interactie, waarbij de burger input kan geven en reactie krijgt, vergroot het wederzijds begrip. Wanneer geen directe interactie plaatsvindt, blijven burgers achter met het gevoel dat besluiten 'hen overkomen'.

3. Vertrouwen beweegt twee kanten op. Hoewel de formele procedure niet geschikt lijkt om het vertrouwen te vergroten, is het belangrijk om te realiseren dat ontevredenheid het vertrouwen ook kan schaden. De combinatie van een ongunstige of ongemotiveerde uitkomst én een negatieve waardering van procedurele aspecten, kan leiden tot een afname van vertrouwen onder formele bezwaarmakers. Opvallend is dat deze situatie niet voorkomt bij de informele bezwaarmakers omdat zij de procedurele aspecten allen als grotendeels positief beoordelen. Wanneer de uitkomst onbevredigend is maar procedurele aspecten als positief worden ervaren, is de kans kleiner dat het vertrouwen afneemt. Een gevoel van procedurele rechtvaardigheid helpt dus een vertrouwensdaling te voorkomen, ook als het gewenste resultaat niet wordt bereikt. Dit bevestigt de betekenisvolle plaats van procedurele rechtvaardigheid bij het behouden van het vertrouwen.

Het proefschrift sluit in hoofdstuk 8 af met de bijdrage aan de wetenschap, de beperkingen van de context en methoden in dit onderzoek, suggesties voor verder onderzoek en enkele lessen voor de praktijk.

Bijdrage aan de wetenschap

I. Het verschil tussen perceptie en praktijk

Hoewel gemeentelijke openheidsmaatregelen (institutionele openheid) geen effect hebben op het vertrouwen, is de door inwoners ervaren openheid (gepercipieerde openheid) wel sterk verbonden met hun vertrouwen. Dat betekent hoe opener inwoners hun gemeente vinden, hoe meer vertrouwen zij hebben. Perceptie en praktijk liggen alleen niet altijd met elkaar in lijn. Als het gaat om openheid zijn het simpelweg twee verschillende dingen. Bewustwording van de discrepantie tussen deze twee, is een eerste stap op weg naar een beter begrip van de relatie tussen openheid en vertrouwen. Studies naar hun relatie zouden beide maten van openheid moeten betrekken om een compleet beeld te krijgen. Sommige openheids*maatregelen* zijn wellicht beter in staat om openheids-*percepties* te creëren dan andere. Gezien de sterke samenhang van percepties, biedt inzicht in hoe het beeld van een 'open overheid' ontstaat ook meer inzicht in het ontstaan van het beeld van betrouwbaarheid.

Tegelijkertijd betekent het ontbrekende effect van gemeentelijke openheids-maatregelen, dat zij ook geen negatieve uitwerking hebben op het vertrouwen. Openheid kan dus geen kwaad en kan worden nagestreefd vanuit andere overwegingen, zoals het willen zijn van een transparante en toegankelijke gemeente, zonder het risico op een vertrouwensafbreuk. Daarnaast wordt het wel eens veronderstelde 'overloopeffect' van vertrouwen in de ene publieke organisatie naar de andere, tegengesproken door de verhalen van de respondenten. De overheid bestaat uit uiteenlopende bestuurslagen en uitvoeringsonderdelen die ieder verschillende ervaringen oproepen. Over het algemeen zijn burgers goed in staat om onderscheid te maken tussen de diverse overheidstaken. Dat sluit ook aan bij wat vertrouwen is. Dat is geen algemeen beeld van de overheid, ondanks dat dit in het gewone taalgebruik en de politieke retoriek soms zo wordt gebezigd, maar betreft de perceptie van de betrouwbaarheid van een specifiek bestuursorgaan met betrekking tot een specifieke taak. Het publiek vertrouwen is een belangrijke rode draad in, maar geen algemene pijler van, de relatie tussen burgers en overheden.

II. Beter begrip van transparantie

De bevinding dat proactieve transparantie, responsieve transparantie en data-inzicht het vertrouwen niet beïnvloeden, vraagt om een nadere reflectie op het veronderstelde effect van transparantie op vertrouwen. Zowel in de wetenschappelijke literatuur als binnen de overheid lonkt het normatief optimisme. Dat wil zeggen dat we graag geloven in het positieve effect van

transparantie op vertrouwen, ook al laten (empirische) onderzoeken sterk uiteenlopende effecten zien. Het gemengde effect van transparantie heeft diverse oorzaken, zoals verschillen in conceptualisering van transparante (denk aan het hiervoor beschreven verschil tussen transparantie in de praktijk en in de perceptie), maar ook in de uiteenlopende manieren om transparantie in de praktijk te meten. Deze studie voegt daar 'ongeziene transparantie' en 'transparantieteleurstelling' aan toe als onderliggende oorzaken van het gemengde effect op vertrouwen. Het effect van transparantie verschilt vermoedelijk ook per burgertype. Burgertypen die niet gebaseerd zijn op sociaal-demografische factoren, maar op andere relevante kenmerken, zoals actief of passief, het initieel vertrouwen of (de eigen inschatting van) het kennisniveau. De samenstelling van de samenleving als geheel is daarmee mogelijk te divers om één enkel effect vast te stellen. Het onderzoeken van de relatie tussen transparantie en vertrouwen binnen specifieke groepen kan nieuwe inzichten bieden.

Een beter begrip van transparantie begint met onderkennen dat het concept breder is dan alleen de hoeveelheid of de inhoud van de informatie. Transparantie wordt vaak eenzijdig benadert vanaf de kant van de zender, maar heeft weinig betekenis zonder de ontvanger. Ware transparantie brengt informatie over op en komt tegemoet aan de behoeften van het beoogde publiek. Percepties zijn een waardevolle aanvullende transparantie-indicator gebleken. Met meer aandacht voor de ontvanger bij het meten van transparantie kunnen openheidspercepties beter gaan aansluiten op institutionele openheidmaatregelen. Dit kan bijvoorbeeld via 'overgebrachte transparantie' (de mate waarin de boodschap de ontvanger bereikt) of via 'gebruikerstransparantie' (de mate waarin het voorziet in de behoeften van het publiek). Ook werkt de relatie tussen transparantie en vertrouwen twee kanten op. Mensen die geen gebruikmaken van transparantie hebben gemiddeld meer vertrouwen dan mensen die dat wel doen. Je zou kunnen stellen dat men niet verder kijkt, omdat men al vertrouwt. Burgers die aangeven dat zij geheel niet begrijpen hoe een besluit tot stand komt, hebben het minst vertrouwen. Die groep is gebaat bij gepaste transparantie, dus relevante informatie die proactief wordt verstrekt en is voorzien van context.

III. De oorsprong van publiek vertrouwen

Op de achtergrond van dit onderzoek naar het effect van openheid, speelt de vraag of de oorsprong van vertrouwen ligt in het overheidshandelen of dat het geheel losstaat van wat de overheid doet. De vraag of de overheid het publieke vertrouwen überhaupt wel kan beïnvloeden is legitiem, aangezien ook in deze studie geen van de vormen van *institutionele* openheid het vertrouwen beïnvloedt. Voor het ontbreken van een effect biedt de literatuur dan alternatieve

verklaringen zoals ‘de mate waarin mensen aanleg hebben om te vertrouwen’ of de ‘heersende sociale toon’ ten aanzien van de overheid. De prestatietheorie, die uitgaat van het overheidshandelen als oorzaak van publiek vertrouwen, vindt steun in dit onderzoek. Het beeld dat inwoners van de gemeente hebben staat niet los van wat de gemeente doet want concrete ervaringen met de overheid beïnvloeden het vertrouwen. Als openheid de tevredenheid van burgers met die ervaringen hoog is, stijgt ook hun vertrouwen. De kansen voor het bevorderen van vertrouwen liggen alleen niet zozeer in de van het contact, maar in het creëren van tevredenheid daarmee. De evaluatie van contact in het verleden (tevredenheid) hangt nauw samen met iemands verwachtingen over de toekomst (vertrouwen). Publiek vertrouwen verandert als het door ervaringen wordt tegengesproken of bevestigd.

Het vertrouwen van mensen staat niet vast,
maar fluctueert.

Het bouwen aan vertrouwen is geen gemakkelijke taak. Toch is het onder bepaalde omstandigheden mogelijk. Burgers die een gunstig resultaat behalen zijn logischerwijs eerder tevreden. Toch kan tevredenheid ook worden beïnvloed als niet aan ieders wensen kan worden voldaan. Een gevoel van procedurele rechtvaardigheid helpt een vertrouwensdaling voorkomen, wanneer burgers niet de gewenste uitkomst verkrijgen. Tevredenheid over de uitkomst én over de procedure zijn nodig om het vertrouwen te vergroten.

Zowel procedurele rechtvaardigheid als verdelende rechtvaardigheid nemen aldus een belangrijke plaats in bij het *opbouwen van* en het *behouden van* vertrouwen. Ook zijn er aanwijzingen dat vertrouwen tussen burgers en overheid twee kanten op werkt. Het gevoel tegenstander van elkaar te zijn, is schadelijk voor publiek vertrouwen. Inwoners ervaren dat de gemeente zich opstelt als tegenpartij en geschillen liever in een juridische vorm giet dan in goed onderling overleg oplost. Overheidsbrieven worden geacht nog teveel te zijn gericht op het opbouwen van een juridische verdediging dan op het verstrekken van informatie, waardoor bij voorbaat al het beeld van een conflict ontstaat. Een harmonieuze relatie met de overheid draagt bij aan een gevoel van verbondenheid. Bij burgers met weinig vertrouwen ontstaan eerder antagonistische ideeën over de overheid.

Zowel het verloop als de uitkomst van een procedure, zijn van belang voor het vertrouwen.

Ieder onderzoek kent z'n beperkingen. Zo ook deze studie die is uitgevoerd in het domein van lokale belastingen. De verschillende rollen die burgers kunnen hebben ten aanzien van de overheid (belastingbetaler of uitkeringsontvanger), de omvang van de belangen, de mate van afhankelijkheid van de overheid voor voorzieningen, iemands sociaaleconomische status, maar ook het type bestuursorgaan, kunnen van invloed zijn op het effect van openheid op vertrouwen. Niet alle bevindingen zijn daarmee van toepassing op alle denkbare situaties. Ook zal het effect van inzicht in gegevens nog nader onderzocht moeten worden om erachter te komen of bepaalde eigenschappen van die data het vertrouwen kunnen beïnvloeden. Voor de kwalitatieve deelstudies geldt dat het aantal deelnemers klein is. Ondanks dat algemene mechanismen naar vormen komen, blijft het belangrijk om nuances niet uit het oog te verliezen bij het lezen van de resultaten. De realiteit is complex en niet alles geldt altijd.

Lessen voor de praktijk

De wetenschap kan niet altijd voorzien in het verlangen naar kant-en-klare oplossingen. Het is daarentegen de taak van de wetenschap om inzichten te verschaffen. Vervolgens is het aan de praktijk om deze lessen om te zetten in beleid op de manier die een ieder passend acht bij de eigen organisatie. De kwalitatieve onderzoeken bevestigen dat dé burger niet bestaat (net zomin als dé overheid bestaat). Iedere uitspraak over die burger is daarmee incompleet en doet geen recht aan hun diversiteit. Dat gezegd hebbende, zijn er wel enkele lessen te trekken uit dit onderzoek. In tegenstelling tot wat wel eens wordt gedacht, blijkt uit dit onderzoek bijvoorbeeld niet dat de inzet van gemeenschappelijke regelingen de afstand tussen burgers en de overheid vergroot. In ieder geval niet voor zover het gaat om institutionele openheid of publiek vertrouwen in de lokale overheid.

Les 1 – Meer aandacht voor het burgerperspectief

Meer aandacht voor het burgerperspectief op openheid biedt kansen om vertrouwen te versterken. Veel openheidsstrategieën richten zich op wat de overheid moet doen om open, transparant en toegankelijk te zijn. Toch blijft de beeldvorming achter op veel van deze inspanningen. Beleid wordt bedacht en uitgevoerd door ambtenaren, maar hun ervaring en expertise kunnen het lastig

maken om zich in te leven in de situatie van individuele inwoners. Nadenken over wat de ontvanger wil, is een eerste cruciale stap op weg naar betere communicatie. Kort gezegd gaat het hier om de vraag: komt de open(over)heid wel over op het publiek? Alleen als openheid overkomt, kan het vertrouwen beïnvloeden.

Les 2 – Voor- en nadelen van digitalisering

Veel overheidsorganisaties doen hun best om open en transparant te zijn. Toch is er ruimte voor verbetering. Ook de lokale overheid wordt vaak nog ervaren als gesloten anoniem instituut, zonder duidelijke ingang. Ingewikkeld taalgebruik en rigide verwijzingen naar digitale communicatiekanalen worden ervaren als manieren om burgers op afstand te houden. Meer digitale mogelijkheden voor data of contact resulteren dus niet noodzakelijkerwijs in het beeld van een open overheid. Deze digi-paradox betekent niet zozeer dat digitalisering moet worden beperkt. Het gaat om het terugbrengen van een menselijk gezicht. Dit kan ook door slim gebruik van technologie waarbij het gevoel van persoonlijk contact behouden blijft. Digitalisering die inwoners een eenvoudige toegang biedt tot de overheid en niet wordt ervaren als een dichte deur.

Les 3 – Gevolgen complexiteit van overheidsbesluiten voor burger en bestuur

Toenemende complexiteit van overheidsbesluiten als gevolg van ingewikkelde geautomatiseerde besluitvormings-processen, kan de steun voor het systeem doen verminderen. Zo kan een gebrek aan grip op besluitvorming (de WOZ-waarde) de legitimiteit van het systeem als geheel (de belastingheffing) ondermijnen. Dit komt doordat complexiteit leidt tot gevoelens van ongrijpbaarheid. Het gebruik van algoritmen versterkt het beeld van ondoorzichtige overheidsprocessen, waarin gegevens worden ingevoerd en waar een willekeurig cijfer uitrolt. Deze ontwikkeling is breder dan de lokale overheid alleen. Wanneer het vertrouwen afneemt, neemt ook de bereidheid af om bij te dragen aan die overheid in de vorm van belastingen. Dit benadrukt het blijvende belang van publiek vertrouwen voor de acceptatie van verder geautomatiseerde besluitvorming in de toekomst.

Het goede nieuws is dat publiek vertrouwen niet statisch is. Het is iets waar overheidsorganisaties én ambtenaren aan kunnen blijven werken. Volgens sommigen is niet zozeer meer transparantie maar vereenvoudiging nodig. Volgens deze maatschappelijke roep om versimpeling, is een eenvoudiger systeem makkelijker te controleren, minder foutgevoelig en daardoor objectiever. Velen overzien echter niet dat een ‘eenvoudiger’ systeem voor de verdeling van de belastingdruk ook een geheel andere –wellicht minder rechtvaardige– belastingverdeling onder inwoners betekent. Zelfs als zij dat wel inzien, lonkt

eenvoud vanwege zijn verklaarbaarheid en beheersbaarheid. Ook ambtenaren zien het voordeel van eenvoud omdat dit naar verwachting het aantal bezwaren zal doen afnemen. Dit berust echter op de misvatting dat bezwaren zoveel mogelijk moet worden voorkomen. Kritische burgers kunnen een waardevolle bijdrage aan het openbaar bestuur leveren. In plaats van overheidsbesluiten te vereenvoudigen, zou men beter kunnen investeren in het kunnen uitleggen van besluiten. Daarvoor is vereist dat ambtenaren bij geautomatiseerde besluitvormingsprocessen, zelf kunnen doorgronden wat er binnenin de 'black box' gebeurt. Zoals een focusgroepdeelnemer opmerkt: '*Het is een beetje als het hebben van een rekenmachine. Op een gegeven moment kun je niet meer hoofdrekenen'*. Het investeren in eigen kennis en communicatieve vaardigheden over besluiten vergt de voortdurende aandacht van ambtenaren en bestuurders.

Les 4 – Doelen van transparantie

Dit onderzoek laat niet zien dat meer transparantie leidt tot meer vertrouwen. De veronderstelling dat transparantie een remedie is tegen wantrouwen, wordt door dit onderzoek niet ondersteund. Wantrouwen is ook niet noodzakelijkerwijs het gevolg van een gebrek aan informatie. De oorzaken van wantrouwen liggen vaak elders, bijvoorbeeld in de teleurstelling over eerdere contacten met de overheid. Negatieve ervaringen blijven vaak langer hangen dan de positieve. Ook als het gaat om het bevorderen van het vertrouwen, is voorkomen dus beter dan genezen. Realistische verwachtingen van transparantie zijn nodig als het gaat om het vergroten van vertrouwen. Toch schaadt transparantie het vertrouwen ook niet en kan dus worden nagestreefd vanuit andere doelen, normen en waarden. Denk aan 'het willen zijn van een open en transparante overheidsorganisatie' of 'het tegemoetkomen aan de publieke verwachtingen ten aanzien van transparantie'. Publiek vertrouwen zou alleen niet het hoofddoel moeten zijn, want het effect van overheidstransparantie op publiek vertrouwen is beperkt. Mensen die niet naar extra informatie zoeken hebben over het algemeen al meer vertrouwen dan mensen die dat wel doen. Ook het vergroten van de groep transparantiegebruikers lijkt niet de beste strategie om het vertrouwen te bevorderen.

Les 5 – Informatie overbrengen in plaats van aanbieden

Het is niet waarschijnlijk dat het actief openbaar maken van meer informatie het vertrouwen zal bevorderen. Veel burgers zijn namelijk passieve ontvangers van informatie en geen actieve zoekers. Informatie die de beoogde ontvangers niet bereikt, zal hun perceptie ook niet veranderen. Bij transparantie gaat het dus niet alleen om de hoeveelheid informatie. Een te eenzijdige notie van 'meer transparantie' als 'meer informatie', beperkt het effect van transparantie. Meer

transparantie door de overheid leidt niet altijd tot het beeld van een transparante overheid doordat vraag en aanbod onvoldoende op elkaar aansluiten. Om ook de beeldvorming te verbeteren, is aandacht nodig voor hoe het overkomt en wat mensen nodig hebben. Dit vereist voortdurende reflectie op de informatie- en verkrijgingsbehoeften van verschillende soorten burgers in verschillende situaties (niet te verwarren met verwachtingen van ambtenaren over burgerbehoeften) en deze centraal stellen in transparantieprogramma's. Informatie voorzien van context die uitlegt waaróm de informatie wordt verstrekt, helpt verwarring voorkomen. Dit is van belang om transparantiepercepties te verbeteren.

Les 6 – Het potentieel van informeel

Bij ieder contactmoment kan het vertrouwen toenemen, maar het kan ook afnemen. Bij het bevorderen van vertrouwen gaat het dus niet alleen om het *bouwen* aan vertrouwen, maar vaker nog om het *behouden* van vertrouwen. In het contact met burgers liggen mogelijkheden om het vertrouwen te bevorderen. Met name het directe informele contact heeft de potentie om percepties te verbeteren en wordt soms dusdanig positief beoordeeld dat het vertrouwen toeneemt.

Dit 'potentieel van informeel' kan verder worden benut. De directe uitwisseling van standpunten vergroot het wederzijds begrip en creëert bij inwoners het beeld van meer controle op de besluitvorming. Naast de voorwaarde van het mogelijk maken van direct informeel contact, zouden overheden ook hun best kunnen doen om inwoners ervan te overtuigen om vaker de informele route te kiezen. Ondanks het beeld van 'de mondige burger' hebben velen er baat bij om meer begeleid te worden in hun contact met de overheid. Ook in formele procedures zijn procedurele aspecten belangrijk (gehoord voelen) net als de uitkomst (gelijk krijgen of duidelijkheid krijgen). Wanneer niet aan het verzoek van een bezwaarmaker kan worden voldaan, helpt een gevoel van procedurele rechtvaardigheid een vertrouwensbreuk voorkomen.

Les 7 – Wederkerigheid: leg uit en geef vertrouwen

De verhalen van de respondenten tonen het belang aan van het 'uitleggen waarom'. Het uitleggen waarom –hetgeen in de wetenschappelijke literatuur *rationale* wordt genoemd– is cruciaal voor de acceptatie van besluiten. Het is van grote toegevoegde waarde om een begrijpelijke verklaring te geven over waarom iets is zoals het is. Hoewel dit voor de hand liggend lijkt, ontbreekt het hier nog vaak aan. '*We hebben er nog eens naar gekeken en het besluit is door ons juist bevonden*', is werkelijk ontoereikend. Als uitleg ontbreekt, blijven burgers ontevreden achter ongeacht of het besluit is genomen in overeenstemming met wetgeving en in die zin 'rechtvaardig'. Als iets duidelijk wordt dan is het dat

ontevredenheid hand in hand gaat met wantrouwen. Als op iemands grieven niet wordt ingegaan, kan het vertrouwen afnemen. Het is een gegeven dat niet aan alle wensen van burgers kan worden voldaan. Juist dan is een goede uitleg nodig om ontevredenheid en wantrouwen te voorkomen.

Ook werkt de vertrouwensrelatie tussen overheid en publiek twee kanten op. Wederkerigheid werkt in zoverre dat tijdens contactmomenten een gevoel van conflict of elkaars tegenstander te zijn, zo veel mogelijk moet worden vermeden. Er zijn aanwijzingen dat 'gevoeld vertrouwen' vanuit de overheid het 'publiek vertrouwen' van burgers in die overheid versterkt. Dit kan bijvoorbeeld door te vertrouwen op de juistheid van de informatie die burgers verstrekken. De grenzen tot waar dit mogelijk is, verschillen per domein. Toch kan deze strategie worden overwogen. Het goede nieuws voor ambtenaren is dat zij over het algemeen als welwillende en integere professionals worden beschouwd. Zij kunnen dus bijdragen aan het vertrouwen van het publiek, ook al is dat geen gemakkelijke klus. Ook al lijkt het vergroten van publiek vertrouwen als geheel een onmogelijke taak, op microniveau kan het wel. Het begint met één persoon tegelijk.

"Ambition is a funny thing: it creeps in when you least expect it and keeps you moving, even when you think you want to stay put."

— Lena Dunham, 2014
writer, director, actress, producer

"Long shots are always fun. Good idea to sit down and talk about it, but I'm already excited…."

— Jan Gieskes, 2018
(former) Secretary of the Waarderingskamer

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Mathilde Witkam
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EDUCATION

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Master International Public Law

Utrecht University
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◦ Minor in Psychology
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Pre-university education

◦ Boerhaave College, Leiden 1999-2001
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OTHER INTERESTS

◦ Mother of Zoey, Zara-Lily, Floris and Philip
◦ Apprendre le Français
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◦ Drawing and design

About the Author
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While working as s a legal policy advisor, I participated in the Leiden University dual PhD programme.

The dual PhD programme of the Leiden University Dual PhD Centre offers professionals the opportunity to devote part of their working time to conducting PhD research. This project was facilitated by my employer, the Netherlands Council for Real Estate Assessment.

EXPERIENCE

Legal policy advisor

Netherlands Council for Real Estate Assessment (Waarderingskamer)
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◦ Legal information desk for municipalities, citizens and companies on the Act for Real Estate Assessment and related legislation
◦ Chair monthly case law consultation
◦ Handle information requests, objections and complaints
◦ Prepare policy notes for the board and committees
◦ Data Protection Officer (IAPP-certified: CIPM)
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