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

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Appendices

Appendix 4.1 Example Trust Survey Flyer



Onderzoek naar vertrouwen in de gemeente

Scan de QR-code en doe mee!

Wij zijn benieuwd naar uw mening! Scan de QR-code en doe mee.

Heeft u vertrouwen in de gemeente als het gaat om de waardering van woningen (WOZ-waarde)? En wat kan de gemeente doen om uw vertrouwen te vergroten? Daar gaat dit onderzoek over.

Doet u ook mee? Uw mening is belangrijk om inzicht te krijgen in hoe de relatie tussen de gemeente en haar inwoners verder kan worden verbeterd. U kunt de vragenlijst invullen door de QR-code te scannen.

Of vul de vragenlijst in via:

leidenuniv.eu.qualtrics.com/jfe/form/SV_b0rfcobnsrgq!t0

De gegevens gaan direct naar de onderzoeker en niet naar de gemeente.



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Bij ons leer je de wereld kennen

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 <u>live</u> ?
NL	Q1a Alle vragen in deze vragenlijst gaan over de gemeente waarin u <u>woont</u> . 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 <u>national</u> 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

<i>In case of a website visit to find information about the assessment: Q12b,c and d</i>		
<i>Indien, WEL een website is bezocht om informatie te vinden over de WOZ, 12b, c en d.</i>		
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	<i>In case of Q13a = yes,</i> How satisfied are you with the municipal valuation report?	Very satisfied Satisfied Neither satisfied nor dissatisfied Dissatisfied Very dissatisfied
NL Q13b	<i>Indien ja bij 13a,</i> 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	<i>In case of contact with the municipality about the assessment</i> How satisfied are you with the encounter with the municipality?	Very satisfied Satisfied Neither satisfied nor dissatisfied Dissatisfied Very dissatisfied
NL Q14a	<i>Indien, er WEL contact is geweest met de gemeente:</i> 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	<i>In case of NO contact with the municipality about the assessment</i> 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	<i>Indien GEEN contact is geweest met de gemeente over de WOZ</i> 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 <i>Indien ja,</i> 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 <i>Indien ja,</i>		

[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

<i>“The availability of information about the way government operates, provided proactively.”</i>	
Indicators	Items
<i>Channels for proactive provision of information</i>	
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]
<i>Proactive provision of relevant information</i>	

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

<i>“The accessibility of information about the way government operates, provided responsively.”</i>	
Indicators	Items
<i>Visiting, information provision in person</i>	
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)
<i>Accessibility by telephone</i>	
Telephone number on notice (RT-iiia)	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-iiib)	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-iiic)	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?
<i>Accessibility and responsiveness of email or web forms (RT-iii)</i>	
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 is mentioned? (in working days)
	Welke reactietermijn wordt genoemd? (in werkdagen)
<i>Accessibility through other digital means</i>	
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

<i>“Enabling access to government-held data that is used in individual decision-making.”</i>	
Indicators	Items
Prior access property characteristics (DI-i)	Did citizens have the possibility to access property characteristics <i>prior</i> 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? - <i>Building characteristics</i>: lot size, square meters, cubic meters, building year, secondary areas, outbuildings. - <i>Improvement data</i>: construction quality, condition of the building - <i>Other</i>: percentage increase compared to last year; Other, these are...
	Welke geregistreerde objectkenmerken kunnen inwoners inzien? [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 <i>valuation report</i> 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)
	Vermelde 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

<i>“Opening up to the public's ideas and knowledge by enabling engagement in decision-making.”</i>	
Indicators	Items
<i>Consultation on property characteristics</i>	
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, <i>before</i> sending the assessment notice?
	Biedt u minder digitaal vaardigen alternatieve manieren voor het wijzigen van objectkenmerken en/of de waarde in de <u>voormelding</u> ?
<i>Participatory social media use</i>	
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]
<i>Other forms of consultation</i>	
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 <u>informeel</u> bezwaar indienen? (hiermee wordt bedoeld dat een contact -niet zijnde een formeel

	bezwaar- kan leiden tot een aanpassing van de vastgesteld waarde)
<i>Formal objection procedure (P-v)</i>	
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 <u>bezwaarfase</u> in pandige 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 <i>or</i> the general judgement of the oversight agency C. Municipal quality control measures <i>and</i> 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-ii.a. 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-ii.b. 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 <i>or</i> WhatsApp is open to citizens C. Both a chat function on the website <i>and</i> 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 <u>value</u> <i>prior</i> to formal assessment	A. No B. Yes	A = 0		B = 0,5		
<i>Insight afterwards</i>						
DI-iv. Digital channels for accessing the data <i>after</i> the formal assessment (assessment notice and the supporting data in the valuation report)	A. No digital channel available B. Digital channel available (MyGovernment <i>or</i> 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 <i>effect</i> 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 be 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 <i>before</i> this procedure/call?
	12b	How is your trust in the municipality <i>after</i> 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.	
<i>Openingsvraag:</i> 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.

5.2.1 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

<i>Openness item</i>	<i>Findings</i>
<i>i. Proactive information provision information meeting</i>	Only 33 municipalities held an information meeting to inform the public about the assessments, and 317 did not.
<i>ii. Proactive information provision in a local newspaper</i>	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.
<i>iii. Proactive information provision on the website</i>	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.
<i>iv. Proactive information provision through social media (Facebook, Instagram, YouTube or a Blog)</i>	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.
<i>v. Proactive information provision on public spending</i>	175 municipalities indicate that they do not actively publish information on public spending of local taxes, 85 municipalities actively publish <i>textual</i> information on public spending of local taxes, and 90 municipalities publish <i>visuals and textual</i> information to do so.
<i>vi. Proactive information provision on quality control</i>	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 three 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 5 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

<i>Openness item</i>	<i>Findings</i>
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.
ia. Responsive information provision through telephone	All municipalities have a telephone line available for questions. This measure 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 addition 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.

<i>iii. Responsive information provision through digital contact</i>	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.
<i>iv. Responsive information provision through chat (WhatsApp or direct chat on the website)</i>	268 municipalities do not have any chat option available, 68 either use WhatsApp or 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 municipalities 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

<i>Openness measure</i>	<i>Findings</i>
<i>i. Upfront insight into the property characteristics (portion of citizens)</i>	255 municipalities chose not to offer insight into the data before the assessment notices are sent 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 choose to offer 75-100% of the citizens upfront insight to the property characteristics.
<i>ii. Upfront insight into the property characteristics (which characteristics)</i>	As said, 255 do not offer upfront insight into property characteristics, but one municipality does give 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.
<i>iii. Insight into value prior to formal assessment</i>	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.
<i>iv. Digital channels for accessing the data after the formal assessment</i>	20 municipalities indicate that they do not use the MyGovernment or the MyMunicipality portal for showing <i>both</i> 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 log 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 depend 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

<i>Openness measure</i>	<i>Findings</i>
<i>i. Digital consultation on property characteristics prior to the assessment notice</i>	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.
<i>ii. Alternative (non-digital) channels for consultation on property characteristics prior to the assessment notice</i>	Out of the 95 municipalities that offered upfront insight into the property characteristics, 61 municipalities offered alternative channels for consultation.
<i>iii. Participatory social media use</i>	212 municipalities do not make use of Twitter while 138 municipalities do use Twitter in real estate assessment.
<i>iv. Possibility to object informally</i>	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.
<i>v. Formal objection procedure</i>	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.
<i>A. It is possible to object digitally (through email or webform).</i>	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.

<i>B. It is possible to track the status of the objection procedure online.</i>	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.
<i>C. Track the status of the objection procedure online in the same environment as formal documents.</i>	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).
<i>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.</i>	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.
<i>E. Physical inspections as a part of the handling the procedure.</i>	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 resources 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 executed 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 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 *Kruskal-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
<i>Explanatory variables</i>									
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
<i>Control variables</i>									
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 Affinity							-.08 .02	(.07) (.07)	-.98 .24
Constant	B	(s.e.)	t	B	(s.e.)	t	B	(s.e.)	t
R ²	1.51 .105**	(.33)	4.60	1.28 .372 **	(.45)	2.82	1.46 .378*	(.67)	2.18
^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
<i>Explanatory variables</i>									
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
<i>Control variables</i>									
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)	*	.01	(.13)	.33
						.43			
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 Affinity							.13	(.03)	2.91**
							-.12	(.05)	-2.70**
Constant	B	(s.e.)	t	B	(s.e.)	t	B	(s.e.)	t
R ²	2.12	(.016)	13.01	1.99	(.19)	10.45	2.31	(.34)	6.77
	.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.