

# Customer Tracking Survey report: Findings 2014/15

Prepared by: Ipsos MORI Social Research Institute



## Valuation Office Agency

### Main Findings

**Trust:** Among unrepresented NDR customers, 51 per cent agreed that they trusted the VOA to get the outcome of their appeal right, similar to represented NDR customers (49 per cent). Represented CT customers were more likely to agree they trusted the VOA to get their appeal outcome right (64 per cent) than unrepresented CT customers (49 per cent).

**Timeliness:** Around half (52 per cent) of unrepresented NDR customers reported their appeal took up to six months, while represented NDR customers perceived it took longer, with 34 per cent reporting that their appeal had concluded within six months. A similar pattern was observed among CT customers; 88 per cent of unrepresented CT customers said their appeal was settled within six months, while represented CT customers perceived it to be longer (59 per cent reported it had concluded within six months). Perceptions of whether this length was timely were related to views on customer experience, with those with shorter appeals being more positive. For represented customers, the speed of the appeal was also related to their satisfaction with their agent.

**Fairness:** Among unrepresented NDR customers, 51 per cent thought their case was dealt with fairly by the VOA, lower than in 2012/13 (57 per cent). Around half of unrepresented CT customers (51 per cent) agreed their case was dealt with fairly.

**Overall satisfaction:** Half of unrepresented NDR customers (50 per cent) rated their overall experience of dealing with the VOA as good, an improvement on 2013/14 (41 per cent). Of represented NDR represented customers, 44 per cent were satisfied with the way their agent had dealt with the appeal. Around three in five unrepresented CT customers (58 per cent) rated their overall experience of dealing with the VOA as good and the proportion who reported a poor experience decreased compared with last year (26 per cent compared with 29 per cent in 2013/14). Around half of represented CT customers (46 per cent) were satisfied with the way their agent handled the appeal.

**Knowledge of appeal outcome:** Among unrepresented NDR customers, 68 per cent said they had received an indication of an outcome of their appeal, while 59 per cent of represented NDR customers reported receiving a decision from their agent or VOA. For CT, 85 per cent of unrepresented customers said they had received their outcome, compared with 41 per cent of represented CT customers. All these customers' appeals had been concluded by the VOA before the survey took place.

#### Changes since 13/14 and 12/13

- More CT represented customers were unaware of the outcome of their appeal (58 per cent compared with 41 per cent in 2013/14).
- More unrepresented NDR customers rated their overall experiences as good (50 per cent compared with 41 per cent in 2013/14).
- Unrepresented CT customers perceived their appeals took longer than in 2012/13 (54 per cent said their appeal was concluded in two months in 2012/13 compared with 45 per cent in 2014/15).
- Understanding of their appeal decision was higher among represented CT customers (64 per cent understood their outcome at least fairly well compared with 43 per cent in 2013/14).
- A greater proportion of unrepresented NDR customers used email to get in touch with the VOA (from 51 per cent in 2013/14 to 56 per cent in 2014/15).
- Fewer unrepresented CT customers used a website to get in touch with the VOA during their appeal (23 per cent in 2013/14 compared with 13 per cent in 2014/15) but more unrepresented NDR customers said they initially got in touch with the VOA through the website (12 per cent in 2014/15 compared with 5 per cent).
- Fewer unrepresented CT customers used a website to get information during the appeal (66 per cent in 2014/15 compared with 70 per cent in 2013/14).
- Preference for future contact via telephone and letter among unrepresented CT customers is lower than in 2013/14 (falling from 54 per cent to 42 per cent for telephone and 51 per cent to 38 per cent for letter respectively) and letter contact has been overtaken by a preference for email contact.

### About this report:

This report has been written by Ipsos MORI, based on research carried out between June 2014 and March 2015. The views and findings expressed in the report are the author's own and do not necessarily reflect those of the Valuation Office Agency.

This report summarises the results from the 2014/2015 Customer Tracking Survey, undertaken on behalf of the VOA, and makes comparisons with the 2012/13 and 2013/14 results, where relevant.

Interviews were undertaken using Computer Aided Telephone Interviewing (CATI) with customers who had recently completed an appeal against their RV or CT banding.

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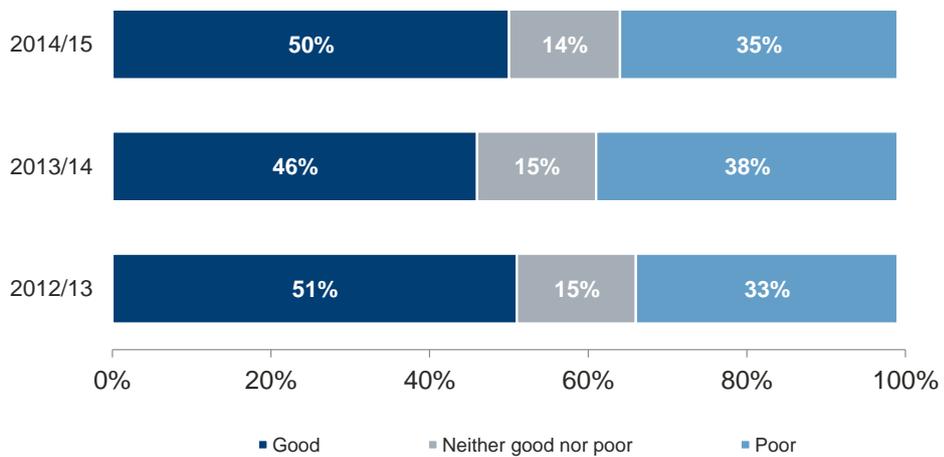
Customer Experience and Perceptions: NDR Customers

## NDR: Unrepresented Customers

### Perceptions of the VOA and appeals process

Half of unrepresented NDR customers (50 per cent) rated their overall experience of dealing with the VOA as good<sup>1</sup>. This was a significant improvement on 2013/14 when 46 per cent rated it as good, although was similar to 2012/13 when 51 per cent thought their overall experience good. In 2014/15 35 per cent thought their overall experience was poor, and this was similar to 2013/14 (34 per cent) and to 2012/13 (33 per cent)<sup>2</sup>.

**Figure 1 Overall experience dealing with the VOA: Unrepresented NDR 2012/13 – 2014/15**

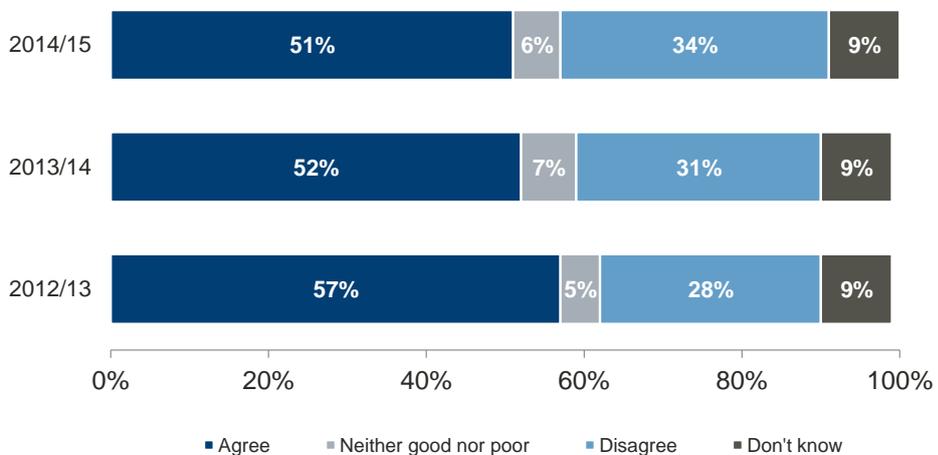


Base: All unrepresented NDR respondents who had direct contact with the VOA 2014/15 (1,867); 2013/14 (1,829); 2012/13 (1,764)

Question: Putting aside the decision you have from the VOA and thinking just about the service you received, how would you rate your overall experience of dealing with the VOA?

Around half (51 per cent) of unrepresented NDR customers thought that their case was dealt with fairly<sup>3</sup> by the VOA, a similar proportion to 2013/14, but lower than the 57 per cent who reported this in 2012/13.

**Figure 2 Perception the appeal was dealt with fairly: Unrepresented NDR 2012/13 – 2014/15**



Base: All unrepresented NDR respondents who had direct contact with the VOA 2014/15 (2,003); 2013/14 (2,021); 2012/13 (2,027) Question: Now thinking about the way the VOA works, and your experience of the appeals process, can you tell me whether you agree or disagree with the following statement? Your case was dealt with fairly by the VOA.

<sup>1</sup> Note that this is a combined figure of those who answered 'very good' and 'fairly good'.  
<sup>2</sup> Note that between 2012/13 and 2013/14, there was a significant increase.  
<sup>3</sup> Note that this is a combined figure of those who answered 'strongly agree' and 'tend to agree'.

The same proportion of unrepresented customers (51 per cent) agreed that they trusted the VOA to get the outcome of their appeal right, while 35 per cent disagreed. Findings were similar to 2013/14 and 2012/13.

## Views on the Appeal outcome

In 2014/15 seven in ten unrepresented NDR customers (68 per cent) said they had received an indication of an outcome, and around one in five (22 per cent) had not yet received a decision.

Of those who had received information on the outcome of their appeal, 53 per cent of unrepresented customers received a reduction in RV of their property.<sup>4</sup> The proportion that got a reduction was similar to 2013/14 (42 per cent).

Seven per cent of unrepresented NDR customers had 'other' outcomes – i.e. an outcome not in the main categories of a RV increase, decrease, or there being no change – with the most common of these being four per cent saying their properties were merged or deleted from the list.

The survey results suggest the outcome of the appeal is related to customer experience. Unrepresented NDR customers with an RV reduction were more likely to be positive about their overall experience, VOA staff<sup>5</sup> and were more likely to report pleasing experiences during the appeal as well as to feel that their outcome was the right one and that they understood it. These are outlined in Figure 3 below. They also were more likely to say they felt knowledgeable about the process at the end of their appeal.

**Figure 3 Appeal outcome by aspects of customer experience: Unrepresented NDR**

	RV reduction %	No RV reduction %
Overall experience good	<b>71</b>	37
Overall experience poor	16	<b>46</b>
Experienced something good/pleased them*	<b>34</b>	17
Experienced minor problems/had a major complaint*	31	<b>50</b>
Positive on all staff ratings	<b>63</b>	40
Outcome is right**	<b>77</b>	18
Outcome is wrong**	18	<b>71</b>
Understood outcome very/fairly well**	<b>82</b>	44
Understood outcome not very/at all well**	15	<b>52</b>

Source: Ipsos MORI

Base: All respondents who had direct contact with VOA (RV reduction: 765; No RV reduction 577); \*All respondents who had direct contact with VOA in Q2 and Q4 only (RV reduction: 432; No RV reduction 268); \*\*All respondents who have received an outcome to their appeal (RV reduction: 785; No RV reduction 606)

Statistically significant differences between the columns are highlighted in bold

<sup>4</sup> Note that in Quarter 4 of the 2014/15 unrepresented NDR study the sample was split roughly 50:50 between the existing outcome question and a series of questions on outcome which was used for this customer group in year 2. This was an attempt to gauge the impact on the number of customers reporting that they did not have an appeal outcome. In these report findings we have merged the data from the split questions together to get a total 2014/15 figure.

<sup>5</sup> The four staff ratings included in the unrepresented NDR research are: Staff had the knowledge and expertise needed to answer all of your questions; Staff responded to your queries within an appropriate timeframe; Staff were professional; and Staff were polite and friendly.'

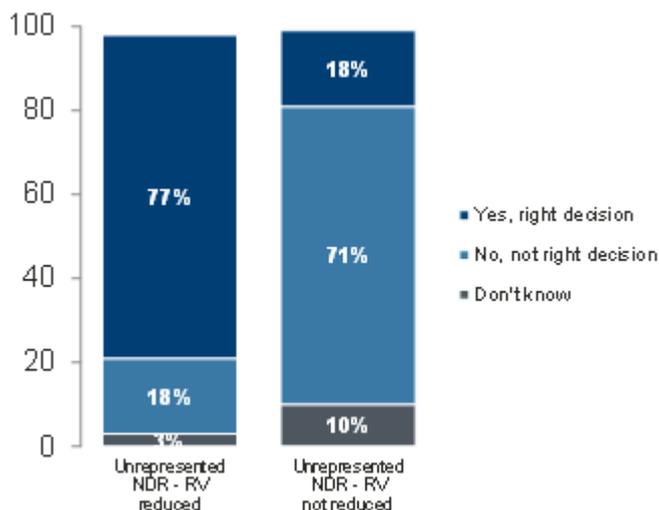
In some cases a reduction may not be necessarily considered a successful outcome by the customer – for example some may receive a reduction that is less than they hoped, some may be merging or splitting a property as part of their appeal which may make the relationship between reduction or an increase and ‘success’ not a straightforward one. Therefore a question was included in the survey in 2014/15 asking whether the customer’s appeal outcome was the one they wanted.

Around half of unrepresented (48 per cent) customers said their outcome was the one that they wanted. While these numbers are very similar to the overall figures for those who got an RV reduction, there is some ‘churn’: 15 per cent of those with a decrease to their RV did not consider their outcome the one they wanted, while 10 per cent of those *without* a reduction *did* consider it the outcome they wanted.

Customers were similarly split on whether they thought their outcome with the right decision. Half of unrepresented customers (49 per cent) with an outcome felt their outcome was the right one.

For both unrepresented and represented customers feeling the outcome was right was related to their appeal outcome. Nevertheless 18 per cent of unrepresented customers with an RV reduction felt their decision was wrong, and the same proportion of those without a decrease felt it was right.

**Figure 4 Views on the decision made by VOA; Unrepresented NDR 2014/15**



Base: All Unrepresented NDR respondents who are aware that the appeal has concluded: (785 with RV reduced; 606 with RV not reduced)

Question: Overall, did you think that the final decision made by the VOA was the right decision, or the wrong decision?

There was a similar pattern by the key sub-groups – such as by the customers’ outcome, views of overall experience, and views of the VOA and its staff – for feeling the outcome of the appeal was right, as there was with whether or not the outcome was successful. Those who felt their decision was the right one tended to feel more positive across a range of measures. There was also a strong association between feeling knowledgeable about the appeals process and agreement with the decision.

Two-thirds of unrepresented customers (64 per cent) with an outcome said they understood the reasons for it very or fairly well. This was similar to 2013/14 and 2012/13 - 62 per cent for both years understood it fairly well.

The pattern of results for understanding the reasons for the outcome was again related to the outcome of the appeal and the level of customer knowledge. Among those whose rateable value was reduced, 82 per cent of unrepresented customers said they understood the decision. In addition, those who felt more knowledgeable both before and after the appeal, were more likely to understand the decision.

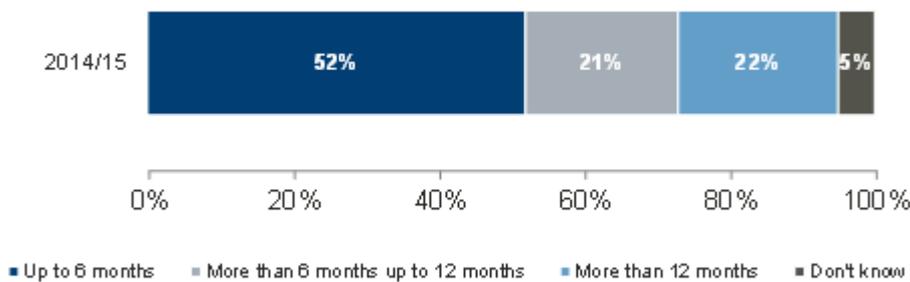
Among unrepresented NDR customers who said they did not fully understand their outcome, the most common requests for more information were how rateable values are determined (38 per cent) and the appeals process (20 per cent),<sup>6</sup> as was the case in 2013/14.

### Views on the length of the appeal

Figure 5 shows that around half of unrepresented customers (52 per cent) reported that their appeal took up to six months, and 22 per cent thought their appeal took more than a year.

Findings are similar to those in 2013/14, when 53 per cent of unrepresented customers had their appeal concluded within six months, and the proportion who believed their appeal took more than a year was 19 per cent (although this is significantly lower than in 2014/15).

**Figure 5 Length of appeal; Unrepresented NDR**

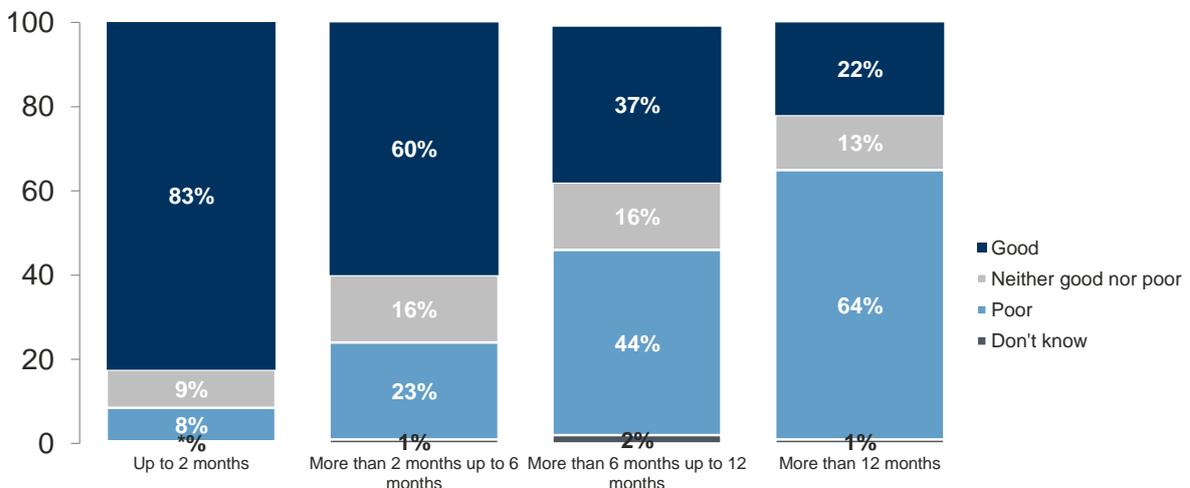


Base: All unrepresented NDR respondents 2014/15 (2,003)

Question: As far as you are aware, how long did the appeal take from the time it started/how long has the appeal taken from the time it started?

Among unrepresented customers the perceived length of the appeal is related to broader views on the appeal – the quicker the appeal is concluded the more positive the overall experience.

**Figure 6 Overall experience dealing with VOA by length of appeal; Unrepresented NDR**



Base: All unrepresented NDR respondents who made direct contact with the VOA during their appeal 2014/15 (1,867)

Question: Putting aside the final outcome, and thinking just about the service you received, how would you rate your overall experience of dealing with the VOA?

<sup>6</sup> Note that this question asking customers who did not completely understand the reasons for their outcome what they would have liked more information on was asked only in Q1 of the 2014/15 research.

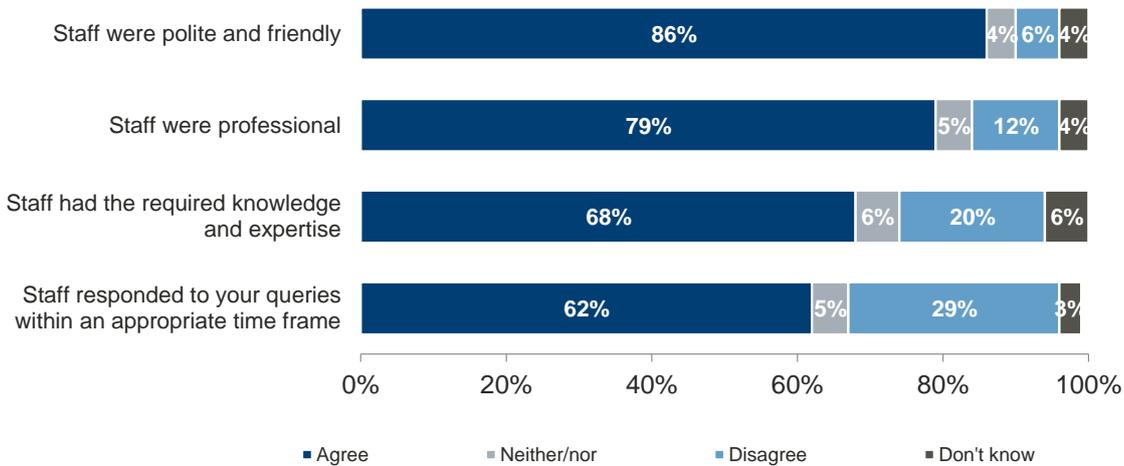
There is a similar relationship for unrepresented customers with length of appeal and thinking the decision was the right one, understanding the reasons it was made, as well as in broader ratings of the VOA and its staff.

Unrepresented customers who reported having more frequent contact with the VOA were more likely to estimate their appeal took less than six months.

## Perceptions of VOA staff

Figure 7 shows that VOA staff were rated highly by the majority of unrepresented NDR customers. This was especially the case for being polite and friendly, which 86 per cent agreed with, and being professional, which 79 per cent agreed with. Timeliness was rated less well with 29 per cent disagreeing that their queries were answered within an appropriate timeframe, while 20 per cent disagreed that staff had the required knowledge and expertise. Nevertheless around two in three customers agreed that VOA staff responded in an appropriate timeframe (62 per cent agreed) and had the knowledge required (68 per cent). Findings were again similar to those in 2013/14.

**Figure 7 Attitudes towards VOA staff; Unrepresented NDR**



Base: Unrepresented NDR respondents who had direct contact with the VOA 2014/15 (1,867)  
 Question: Can you tell me whether you agree or disagree with each of the statements?

Those with shorter appeals and favourable appeal outcomes tended to be more positive, as did those who had more frequent contact with VOA.

## Positive and negative views

Unrepresented NDR customers who reported pleasing experiences were likely to refer to VOA staff. The most common positive experience was that staff were helpful and gave clear and concise answers, spontaneously raised by around half (48 per cent).

*What really pleased me was that the people were very friendly, very helpful, very receptive, they were good listeners and they seemed happy to help.*

*I didn't have a clue about the process and the initial person I spoke to really helped.*

Around a quarter (27 per cent) with a positive experience spoke of good communications and timely responses to calls and correspondence.

*It was very quick, simple and efficient.  
The way in which it was handled. Clear and  
straightforward. No stupidity involved.*

Some respondents spoke of promptness and efficiency (21 per cent) and of the staff's demeanour (18 per cent). Others were appreciative of personal contact (18 per cent).

However, when it came to those who had problems or issues when dealing with the VOA, staff and communication issues again were common. The most common reported issues were a lack of communication and unresponsive staff (30 per cent) and staff not being helpful or explaining things well (29 per cent). Some (21 per cent) also referred to the length of time the process took.

*Basically we had exchanges of letters...The next thing I know,  
the case has been listed for hearing.  
It took too long for something that seemed straightforward.*

## NDR: Represented Customers

### Perceptions of the VOA and appeals process

Represented NDR customers are appellants who use an agent to appeal their property's rateable value on their behalf.

Overall, around four in ten represented NDR customers (44 per cent) were satisfied with the way their agent had dealt with the appeal and a similar proportion (40 per cent) were dissatisfied. Satisfaction with agents was higher among:

- Customers who had worked with their agent previously (66 per cent compared to 38 per cent of customers who were working with their agent for the first time);
- Customers who were given more information at the start of the appeal (56 per cent compared to 17 per cent who received little to no information);
- Customers who worked for larger organisations (54 per cent compared to 35 per cent of customers who worked for organisations with fewer than ten staff); and
- Customers who visited websites (51 per cent compared to 42 per cent of customers who did not).

Represented NDR customers had similar views on trust to unrepresented customers – 49 per cent agreed they trusted the VOA to make the right decision while 29 per cent disagreed. Findings were similar to the previous year.

Findings were related to the outcome of the appeal. Those who got an RV reduction were significantly more likely to have positive views on overall experience, trust and fairness.

The shorter the customer's appeal the more likely they were to hold positive views on the overall experience of dealing with the VOA and trusting the VOA to make the right decision. Those who said they felt knowledgeable *after* the appeal also were more likely to be positive on these aspects.

### Views on the Appeal outcome

Six in ten (59 per cent) represented NDR customers had received a decision from their agent or VOA, and a third (36 per cent) had not received a decision on their appeal.

Of those who had received information on the outcome of their appeal, 50 per cent of represented customers received a reduction in the RV of their property. The proportion of represented customers who received a reduction in RV was greater than in 2013/14, when 44 per cent reported receiving a reduction.

One per cent of represented NDR customers had 'other' outcomes – i.e. an outcome not in the main categories of a RV increase, decrease, or there being no change – with the most common of these being those saying their properties were merged or deleted from the list.

As indicated above, the survey results suggest the outcome of the appeal is related to customer experience. Represented NDR customers with an RV reduction were more likely to be positive about their overall experience, and VOA staff, and were more likely to report pleasing experiences during the appeal as well as to feel that their outcome was the right one and that they understood it. They also were more likely to say they felt knowledgeable about the process at the end of their appeal. This is similar to unrepresented customers but additionally those who got an RV reduction were more likely to be satisfied with their agent and reported having more frequent contact with their agent.

Among represented customers, those in larger organisations (in terms of staff) and those appealing higher RVs were also more likely to get a reduction.

**Figure 8 Appeal outcome by aspects of customer experience and demographics: Represented NDR**

	RV reduction %	No RV reduction %
Outcome is right*	<b>86</b>	24
Outcome is wrong*	9	<b>51</b>
Understood outcome very/fairly well*	<b>66</b>	44
Understood outcome not very/at all well*	28	<b>52</b>
Satisfied with agent	<b>79</b>	25
Dissatisfied with agent	13	<b>55</b>
Had contact with agent one to four times a month	<b>37</b>	29
Had contact with agent every two to four months	37	<b>41</b>
Had contact with agent less often	22	27
Employ 1-9 people	41	<b>59</b>
Employ 10+ people	<b>56</b>	39
RV up to £12K	17	21
RV more than £12K up to £18K	11	<b>23</b>
RV more than £18K up to £25K	15	20
RV more than £25K	<b>57</b>	36

Source: Ipsos MORI

Base: All respondents (RV reduction: 251; No RV reduction 241); \*All respondents who have received an outcome to their appeal (RV reduction: 249; No RV reduction 241)

Statistically significant differences between the columns are highlighted in bold

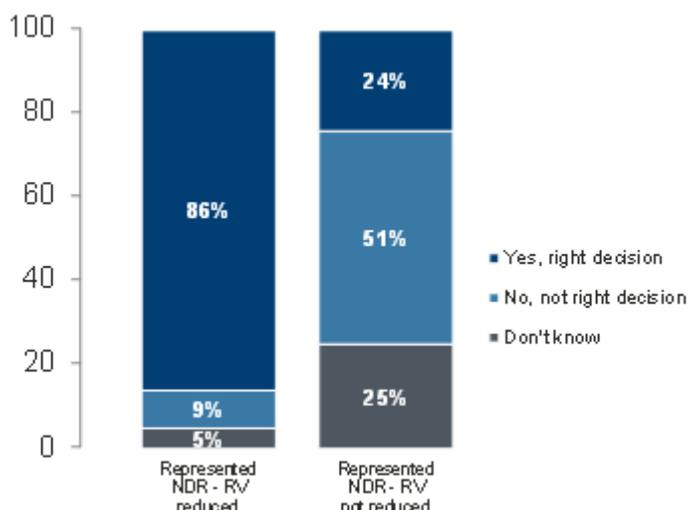
In some cases a reduction may not be necessarily considered a successful outcome by the customer – for example some may receive a reduction that is less than they hoped, some may be merging or splitting a property as part of their appeal which may make the relationship between reduction or an increase and ‘success’ not a straightforward one. Therefore a question was included in the survey in 2014/15 asking whether the customer’s appeal outcome was the one they wanted.

Around half of represented customers (50 per cent) said their outcome was the one that they wanted. While these numbers are very similar to the overall figures for those who got an RV reduction, there is some ‘churn’. Among represented customers nine per cent of those with a decrease said they did not get the outcome they wanted while eight per cent of those *without* a decrease said they did want this.

Customers were similarly split on whether they thought their outcome with the right decision. Just over half of represented customers (55 per cent) thought their decision was right, and this was an increase compared with 2013/14 when 49 per cent of customers felt the same.

Feeling the outcome was right was related to appeal outcome, although there was some variation: among represented customers nine per cent of those with a reduction felt the decision was wrong, while 24 per cent of those who did not get a reduction felt the decision was right.

**Figure 9 Views on the decision made by VOA; Represented NDR**



Base: All Represented NDR respondents who are aware that the appeal has concluded: (249 with RV reduced; 241 with RV not reduced)

Question: Overall, did you think that the final decision made by the VOA was the right decision, or the wrong decision?

There was a similar pattern by the key sub-groups – such as by the customers’ outcome, views of overall experience, and views of the VOA and its staff – for feeling the outcome was right, as there was with whether or not the outcome was successful. Those who felt their decision was the right one tended to feel more positive across a range of measures. There was also a strong association between feeling knowledgeable about the appeals process and agreement with the decision.

Fewer represented than unrepresented customers said they understood their outcome at least fairly well – 55 per cent. This is similar to 2013/14 when 53 per cent of represented customers understood their outcome at least fairly well.

The pattern of results for understanding the reasons for the outcome was again related to the outcome of the appeal and the level of customer knowledge. Among those whose rateable value was reduced, 66 per cent of represented customers said they understood the decision. In addition, those who felt more knowledgeable both before and after the appeal, and in the case of represented customers felt that their agent gave them

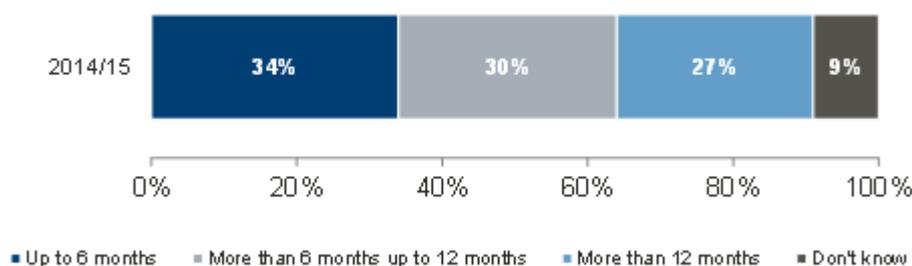
more information at the outset and had more contact with their agent, were more likely to understand the decision.

## Views on the length of the appeal

Represented customers perceive that their appeal took longer to conclude than unrepresented customers – one in three (34 per cent) thought their appeal was concluded within six months. Twenty seven per cent of represented customers thought their appeal took more than a year.

Findings are similar to those in 2013/14, when 32 per cent of represented customers reported their appeal had been concluded within 6 months and 28 per cent believed their appeal took more than a year.

**Figure 10 Perceived Length of appeal; Represented NDR**



Base: All represented NDR respondents 2014/15 (830)

Question: As far as you are aware, how long did the appeal take from the time it started/how long has the appeal taken from the time it started?

## Perceptions of VOA staff

Fewer represented NDR customers had contact with VOA staff than unrepresented but of those who did, 83 per cent agreed that staff were polite and friendly, 79 per cent that they were professional and 64 per cent that they had the required knowledge and expertise.

Those with shorter appeals and favourable appeal outcomes tended to be more positive, as did those who had more frequent contact with VOA.

## Positive and negative views

Represented NDR customers cited reasons for being dissatisfied with the way their agent had handled the appeal. Around a third of those who were dissatisfied with their agent (36 per cent) reported a lack of explanations or communication from agents (including on reasons behind the VOA's decisions) and a similar proportion (33 per cent) felt they were not kept updated on progress. Customers whose appeal took longer than six months to conclude were more likely to feel they were not kept updated on progress (37 per cent) than customers who received an outcome sooner (26 per cent).

*I just felt that they took the upfront fee and then disappeared as we haven't had any news since. I have not been able to contact them. They missed the tribunal and I lost the case.*

Around three in ten (28 per cent) of represented NDR customers were unhappy with the outcome, and 27 per cent felt their agent did not make the case well enough. Customers who had direct contact with VOA were more likely to say their agent did not make the case well enough (33 per cent) compared to those who did not have direct contact (21 per cent).

*I was led to believe we had a strong case. At the end, when we didn't get the outcome promised, the communication with the agent was rubbish - just an email saying we were unsuccessful and that they would get in touch at a later date. We haven't heard anything since.*

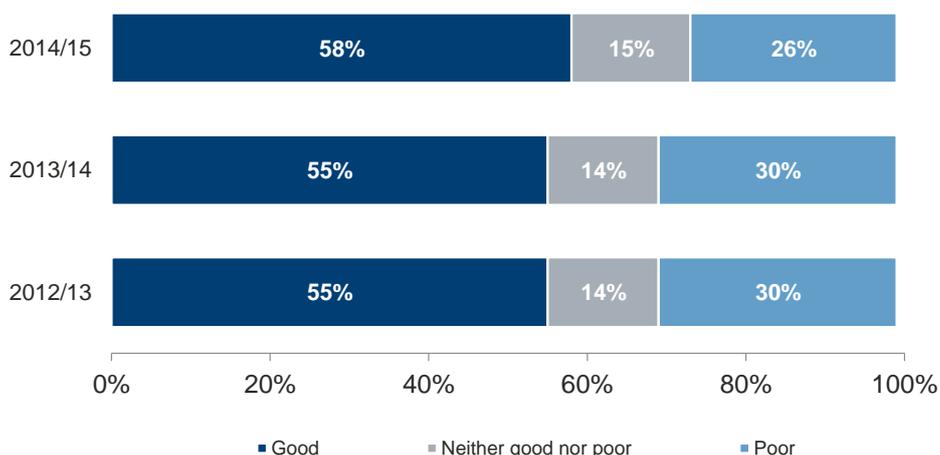
## Customer Experience and Perceptions: CT Customers

### CT Customers: Unrepresented Customers

#### Perceptions of VOA and appeals process

Around three in five unrepresented CT customers (58 per cent) rated their overall experience of dealing with VOA as good while 26 per cent rated it as poor. The proportion feeling their experience was poor represents a significant decrease since 2013/14, when 30 per cent felt their experience was poor. The proportion feeling their experience was good in 2013/14 and 2012/13 was 55 per cent which is not significantly different from 2014/15.

**Figure 11 Overall experience dealing with VOA: Unrepresented CT 2012/13 – 2014/15**



Base: All unrepresented CT respondents who had direct contact with the VOA 2014/15 (1,229); 2013/14 (1,200); 2012/13 (1,160)

Question: Putting aside the decision you have from the VOA and thinking just about the service you received, how would you rate your overall experience of dealing with the VOA?

Around half of unrepresented CT customers (51 per cent) agreed that their case was dealt with fairly, similar to previous years. Thirty-eight per cent disagreed, which again is similar to previous years. A similar proportion (49 per cent) of unrepresented customers agreed they trusted the VOA to get the outcome of their appeal right and 40 per cent disagreed with this – which are similar proportions to last year when 47 per cent agreed and 43 per cent disagreed.

Positive ratings of the VOA in terms of trust and perceived fairness were associated with getting a successful outcome to the appeal, as well as to the level of customer knowledge.

#### Views on the appeal outcome

In 2014/15 nearly nine in ten (85 per cent) unrepresented CT customers reported having received an indication of an outcome, while seven per cent said they had not yet received a decision.

Of those who had received a decision on their appeal, 36 per cent of unrepresented reported received a reduction in their CT banding. This is similar to 2013/14, when 36 per cent with an outcome got a reduction.

Among unrepresented customers a further eight per cent received 'other' outcomes, which included five per cent having a property removed from the banding list.

Receiving a positive outcome was related to a variety of other positive views about customer experience, as can be seen in Figure 12

**Figure 12 Appeal outcome by aspects of customer experience; Unrepresented CT**

	Banding reduction %	No banding reduction %
Overall experience good	<b>85</b>	43
Overall experience poor	8	<b>36</b>
Experienced something good/pleased them*	<b>21</b>	8
Experienced minor problems/had a major complaint*	9	<b>21</b>
Positive on all staff ratings	<b>65</b>	35
Outcome is right**	<b>94</b>	13
Outcome is wrong**	5	<b>82</b>
Understood outcome very/fairly well**	<b>85</b>	43
Understood outcome not very/at all well**	11	<b>53</b>

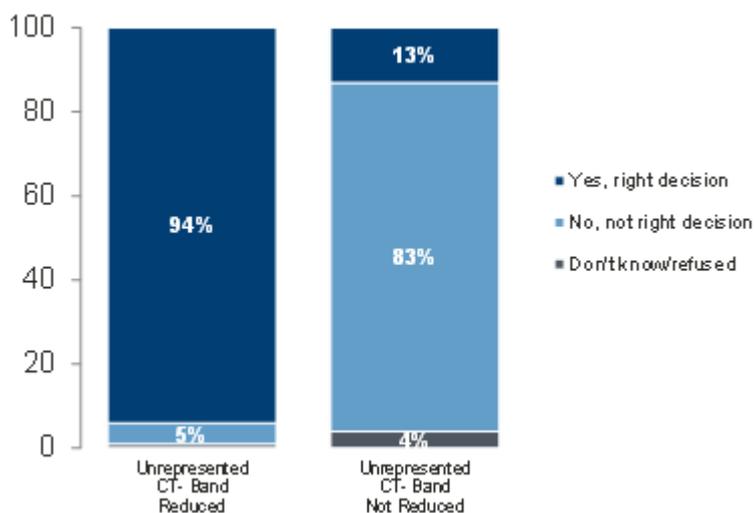
Source: Ipsos MORI

Base: All respondents who had direct contact with VOA (Banding reduction: 379; No banding reduction: 662); \*All respondents who had direct contact with the VOA (Banding reduction: 190; No banding reduction: 336); \*\*All respondents who have received a decision on their appeal (Banding reduction: 392; No banding reduction: 693)

Statistically significant differences between the columns are highlighted in bold

Of those with a banding reduction, 85 per cent reported a good overall experience. Fewer than two in five unrepresented customers (37 per cent) who had received an outcome said it was the outcome they wanted, and fewer than half (43 per cent) felt that their appeal outcome was the right decision (with a greater proportion - 55 per cent - thinking it was wrong). Those who had a reduction in their CT banding after the appeal were much more likely to report they thought it was the right decision.

**Figure 13 Perception of decision made by VOA: Unrepresented CT**



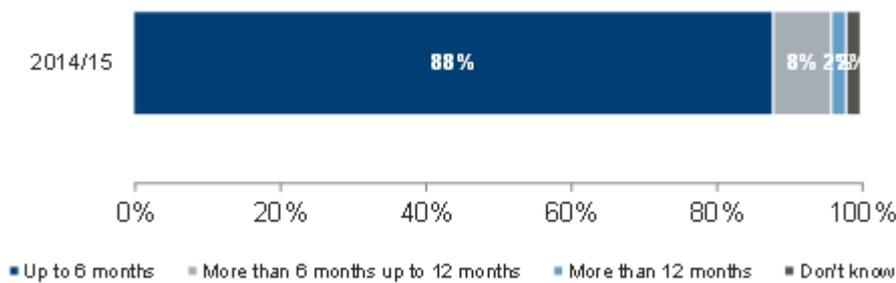
Base: All CT respondents who have received a decision: Unrepresented (392 with Band reduced; 693 with Band not reduced); Question: Overall, did you think that the decision you have received from the VOA was the right decision, or the wrong decision?

The majority of unrepresented CT customers (58 per cent) said they understood the reasons for their appeal outcome at least fairly well. This is identical to 2013/14 and similar to 2012/13 (when it was 56 per cent).

## Views on the length of the appeal

Nine in ten unrepresented customers (88 per cent) had their appeal settled within six months, while 45 per cent had their appeal settled within two months. This is a change from 2013/14 when 93 per cent had their appeal concluded within six months and 54 per cent in less than two months.

**Figure 14 Length of appeal: Unrepresented CT**



Base: All unrepresented CT respondents 2014/15 (1,295)

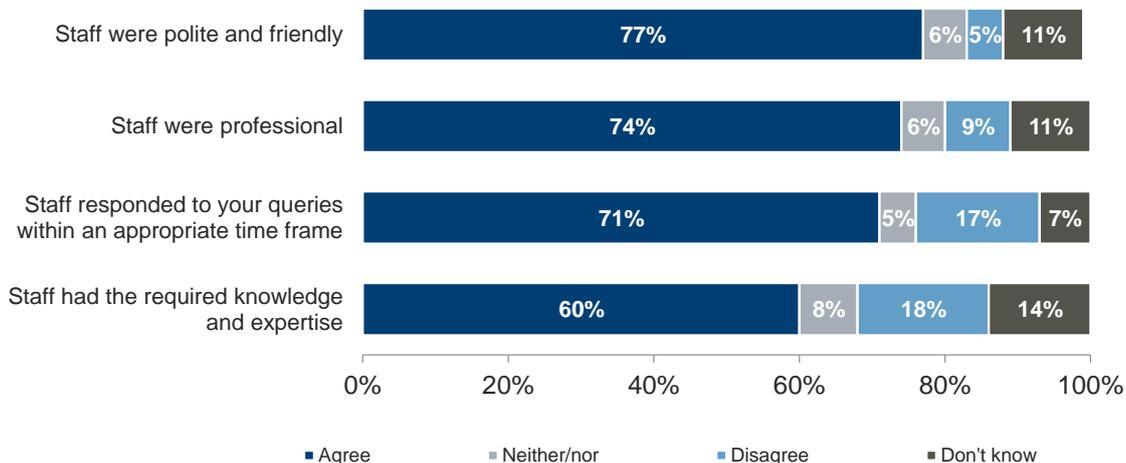
Question: As far as you are aware, how long did the appeal take/has the appeal taken from the time it started?

Perceptions of the length of the appeal were related to views on customer experience, with those with shorter appeals tending to be more positive generally.

## Perceptions of VOA Staff

Unrepresented customers that had direct contact with the VOA tended to be positive about VOA staff. Around three-quarters of customers agreed that VOA staff were polite and friendly (77 per cent), professional (74 per cent), and responded in an appropriate timeframe (71 per cent), while fewer (60 per cent) agreed that the staff had the knowledge and expertise required. In each case, findings were similar to 2013/14 and 2012/13.

**Figure 15 Attitudes towards VOA staff: Unrepresented CT**



Base: Unrepresented CT respondents who had direct contact with the VOA 2014/15 (1,229)

Question: Can you tell me whether you agree or disagree with each of the statements?

Those who had received a banding reduction tended to be more positive about staff, as were those who were in contact with the VOA more frequently.

## Positive and negative views

As was the case with unrepresented NDR customers many of the unrepresented CT customers that had pleasing experiences cited VOA staff and communications. The most common themes raised were good communications (by 31 per cent) and a speedy process and responses (30 per cent).

*Just how quick they were to respond, they didn't long it out. The letter they sent was a very good response. It was very detailed and I couldn't really argue with it.*

*People (staff) were very aware of contacting me to tell me what was going on. I was told when they would come and value it (the property) and who was dealing with it and so forth.*

Twenty two per cent said that the staff were helpful and efficient.

*The representative of VOA who came out to see me took a great deal of time and care to explain the situation and the rules and regulations about how he was coming to the decision he came to. The courtesy and consideration of all the people I dealt with was exemplary.*

Among unrepresented customers who encountered issues and problems, the most common issue was disagreeing with their outcome, noted by around a third of these customers (32 per cent).

*I am trying to understand why a two bedroom house is a band D, I still don't understand why I'm on a higher band than my friends who have bigger houses. When I told my friends I was a band D, they were laughing.*

A quarter (25 per cent) said that they did not receive enough explanation of the reasons for their outcome and a quarter (25 per cent) spoke of poor or unresponsive communication more generally.

*You are just fumbling around in the dark. They won't tell you what's wrong...they don't help.*

## CT: Represented customers

### Perception of VOA and appeals process

Overall, around half of represented CT customers (46 per cent) were satisfied with the way their agent had dealt with the appeal, and three in ten (29 per cent) were dissatisfied. Satisfaction with agents was higher among:

- Customers who had contact with their agent at least once a month (87 per cent compared to 40 per cent of customers who had contact less often);
- Customers whose appeal was resolved within two months (74 per cent compared to 40 per cent of customers whose appeal took longer);
- Customers who had direct contact with the VOA (57 per cent compared to 42 per cent of customers who did not have direct contact); and
- Customers who were not charged an upfront fee (52 per cent compared to 30 per cent of customers who were charged an upfront fee).

Represented CT customers were more likely to agree than disagree that they trust the VOA to get their appeal outcome right – 64 per cent agreed they trusted the VOA and 14 per cent disagreed. The proportion who disagreed is significantly lower than 2013/14 when 23 per cent disagreed.

Positive ratings of the VOA in terms of trust and perceived fairness were associated with getting a successful outcome to the appeal. They were also associated with the level of customer knowledge.

### Views on the appeal outcome

Four in ten (41 per cent) represented CT customers reported receiving a decision from their agent or the VOA, and six in ten (58 per cent) said they had not received a decision on their appeal.

Of those who had received a decision on their appeal, 72 per cent of represented customers reported receiving a reduction in their CT banding, compared with 26 per cent of those with an outcome in 2013/14. The figures may however be explained in part by a large proportion of represented customers not being aware of their outcome; this year 58 per cent of represented customers said they did not have a decision; an increase from 41 per cent in 2013/14. We are unable to ascertain if this is reflective of VOA outcomes, because we cannot currently link VOA management information directly to customer perceptions. We have amended the survey for 15/16 onwards to enable us to data link in the future, while maintaining anonymity of customer responses.

Receiving a positive outcome was related to a variety of other positive views about customer experience, and in addition, those who had less frequent contact with their agent were less likely to have a banding reduction (though it may be explained by them being less likely to have received their decision at all).

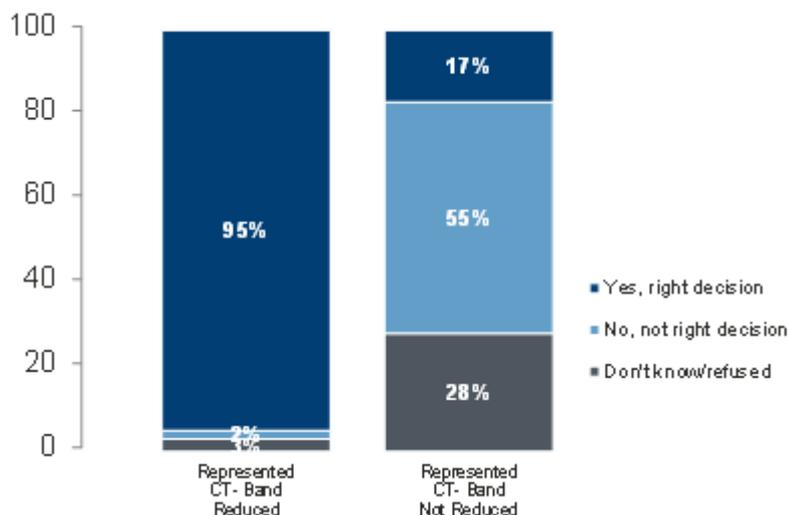
**Figure 16 Appeal outcome by aspects of customer experience: Represented CT**

	Banding reduction %	No banding reduction %
Understood outcome very/fairly well	<b>77</b>	30
Understood outcome not very/at all well	18	<b>63</b>
Satisfied with agent	<b>85</b>	33
Dissatisfied with agent	13	<b>43</b>
Had contact with agent one to four times a month	<b>26</b>	12
Had contact with agent less often	35	<b>51</b>

Source: Ipsos MORI  
 Base: All respondents (Banding reduction: 159; No banding reduction: 60)  
 Statistically significant differences between the columns are highlighted in bold

Of those with a banding reduction, 77 per cent understood the outcome very/fairly well. Sixty nine per cent of represented customers with an outcome received the outcome they wanted and were positive about their appeal outcome, with around three-quarters (73 per cent) thinking it was the right decision and 17 per cent the wrong one. This is a significant increase compared with 2013/14 when 48 per cent thought their appeal decision was the right one, and is also a reflection of the fact that those who had a reduction in their CT banding after the appeal were much more likely to report they thought it was the right decision.

**Figure 17 Perception of decision made by VOA: Represented CT**



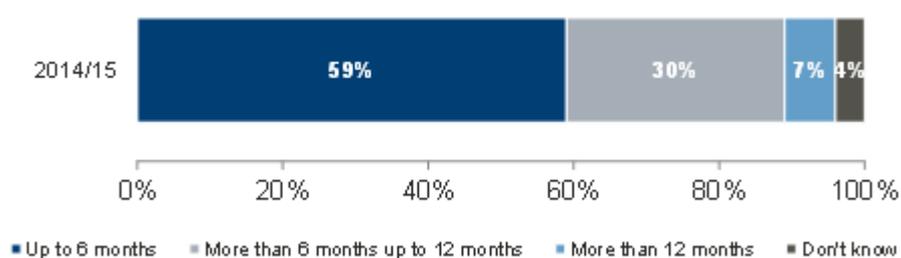
Base: All Represented CT respondents who have received a decision: (159 with Band reduced: 60 with Band not reduced)  
 Question: Overall, did you think that the decision you have received from the VOA was the right decision, or the wrong decision?

Understanding of the reasons for their appeal outcome among represented CT customers is good with two in three (64 per cent) understanding the reasons for their outcome at least fairly well, higher than 2013/14 when 43 per cent understood their outcome at least fairly well.

## Views on the length of the appeal

Represented CT customers perceived their appeals to take longer than unrepresented customers did.. Three in five represented customers (59 per cent) reported their appeal was settled within six months and 17 per cent said it took no more than two months. More than a third (37 per cent) said it took more than six months. These are similar findings to 2013/14.

**Figure 18 Perceived length of appeal: Represented CT**



Base: All represented CT respondents 2014/15 (526)

Question: As far as you are aware, how long did the appeal take/has the appeal taken from the time it started?

Perceptions of the length of the appeal were related to views on customer experience, with those with shorter appeals tending to be more positive generally, and for represented customers the speed of the appeal was related to satisfaction with their agent.

## Perceptions of VOA Staff

A minority of represented CT customers had personal dealings with the VOA but those that did were overwhelmingly positive about VOA staff. For example among represented customers with personal dealings 34 agreed that staff were polite and friendly and only one disagreed<sup>7</sup>. For feeling that staff were professional the respective figures were 32 agreeing and one disagreeing, while for feeling that staff had sufficient knowledge and expertise 28 agreed and six disagreed.

## Positive and negative views

Represented CT customers cited poor or unresponsive communication as key reasons for their dissatisfaction with agents. In 2014/15 half of those who were dissatisfied with their agent (49 per cent) felt their agent did not keep them updated on progress, and a quarter (24 per cent) felt their agent was slow or unresponsive. Customers who did not have direct contact with the VOA were more likely to say their agent did not keep them updated on progress (54 per cent), compared to customers who had direct contact (35 per cent).

<sup>7</sup> Fifty-seven represented customers were asked this question. Numbers do not total to this figure as some respondents gave a 'Neither agree nor disagree' or 'Don't know' response.

*[I am dissatisfied due to a] lack of communication. Nothing has happened since the letter telling me the appeal was going ahead.*

*I don't know what he did - he didn't keep in touch.*

One in five represented CT customers (21 per cent) felt their agent did not explain or communicate things well enough (including reasons behind VOA decisions), whilst around one in ten (14 per cent) felt they did not get a fair service from the agent.

*They were too fast and I didn't get a chance to research it. He should have given me information to read over to make an informed decision.*

*They conned me out of money that I couldn't afford. It could have gone towards my heating bill.*

## NDR Customers: Unrepresented and Represented

### Customer knowledge before and after the appeal

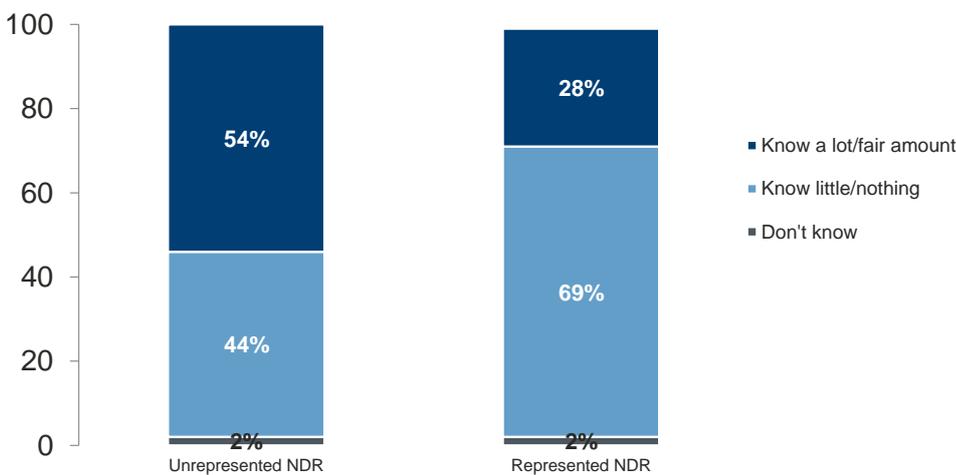
Most appellants had little or no previous experience of making an appeal, and customers' initial knowledge about valuations, the appeals process and the VOA was limited. Around one in five (22 per cent) unrepresented NDR customers said they knew a lot or a fair amount about how properties were valued prior to their appeal, while similar proportions knew at least a fair amount about the appeals process (18 per cent) and the VOA (17 per cent). There were no significant changes on this measure since 2012/13.

Initial knowledge was higher if customers had visited a website about rateable values, either prior to or during their appeal. For example, 24 per cent of those that visited a website said they knew a lot or a fair amount about how properties are valued, compared with 17 per cent of those that had not used a website. This suggests that websites can be an important information source at the initial stages of the process.

Customers who had made two or more separate appeals over the last two years were also more knowledgeable (31 per cent knew a lot or a fair amount about how properties are valued). Larger businesses were also more knowledgeable than smaller businesses (32 per cent of those with 10 or more employees knew at least a fair amount at the start compared with 19 per cent of those with nine employees or fewer); however larger businesses were also more likely to have made appeals previously.

NDR customers were also asked about their knowledge after going through the appeals process. Around half of unrepresented NDR customers (54 per cent) said they knew a lot or a fair amount about how non-domestic and business properties are valued. The proportion was similar in 2013/14 (52 per cent). Represented NDR customers were less likely to be knowledgeable following the appeal with three in ten (28 per cent) stating they knew a lot or fair amount about valuations.

**Figure 19 Knowledge of the appeals process after the appeal**



Base: All NDR respondents. Unrepresented (2,003); Represented (830)

Question: How much, if anything, do you feel you know about how non-domestic and business properties in England and Wales are valued by the VOA?

Most unrepresented customers (84 per cent) who said they knew a lot or a fair amount before the appeal felt the same afterwards. However, 46 per cent of those who said they knew a little or nothing at the outset said they knew a lot or a fair amount after the appeal.

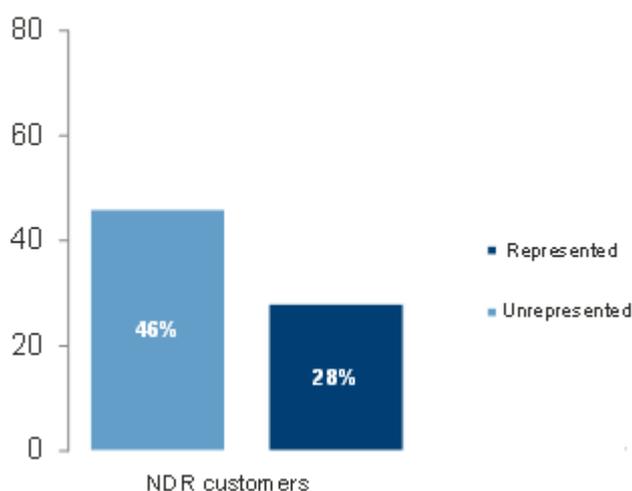
Represented NDR customers who received a great deal or fair amount of information from the agent before the appeal were also more likely to know a lot or fair amount after the appeal (32 per cent compared with 20 per cent of those who did not receive much or any information).

In addition, unrepresented customers who had been in more frequent contact with VOA were more likely to feel knowledgeable at the end of the process (68 per cent of those who had been in contact at least twice a month, compared with 41 per cent of those who had been in contact less than once every two months).

Responses were also linked to outcomes: those who had a successful outcome were more likely to say they understood how properties are valued after the appeal (68 per cent compared with 49 per cent who were unsuccessful).

While 46 per cent of unrepresented NDR customers agreed that the appeals process is easy to understand, a similar proportion (43 per cent) disagreed. A smaller proportion agreed that the way the VOA values properties is easy to understand (37 per cent), while 51 per cent disagreed. The proportion of customers understanding the appeals process or the way VOA values properties in the 2014/15 survey is around the same as the previous surveys.

**Figure 20 Customers agreeing the appeals process is easy to understand: NDR customers**



Base: All NDR respondents. Unrepresented NDR (2,003); Represented NDR (830)

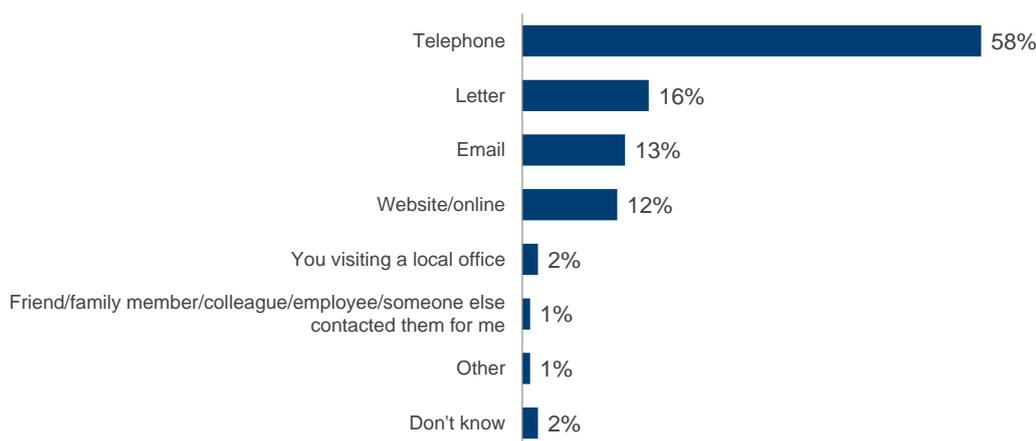
Question: Can you tell me whether you agree or disagree with each of the following statements? The appeals process is easy to understand

## Initial contact with VOA

When interpreting the findings in this section, it is important to note that many respondents made initial contact several months previously; therefore it may be difficult for them to recall accurately the details of this experience. In addition, as with many of the findings, respondents' perceptions are influenced by their views of the process as a whole. For example, customers were more likely to say that they got all or most of the information they needed at their first contact, if they went on to receive a favourable outcome and if they had a positive view of the service generally.

The majority of unrepresented NDR appellants (58 per cent) initially contacted the VOA by telephone to make their appeal. Around one in six (16 per cent) first made contact by letter, and a similar proportion (13 per cent) by email. These figures were similar in previous surveys, with the exception of websites/online: Getting in touch with the VOA through the website was not mentioned significantly during 2012/13, but in 2013/14 five per cent of unrepresented NDR customers said they initially got in touch with the VOA through this channel, which has increased to 12 per cent in 2014/15.

**Figure 21 Channels of communication used to establish initial contact; Unrepresented NDR**

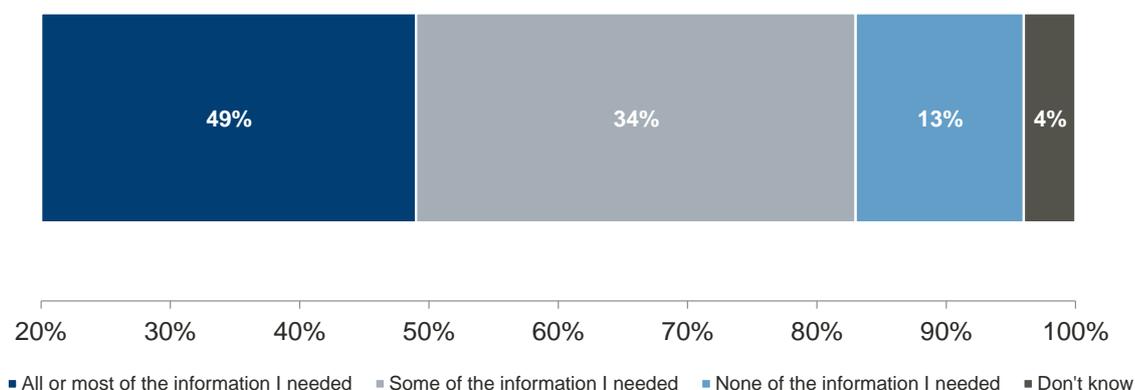


Base: All NDR respondents who had direct contact. Unrepresented (1,867)  
 Question: How did you first get in contact with the VOA?

Initial contact by telephone was particularly common among customers with lower levels of knowledge (62 per cent of those who knew little or nothing before their appeal about how properties are valued, compared with 46 per cent of those who knew a lot or a fair amount). By contrast, initial contact by email or through the website was more likely to be used by knowledgeable appellants (18 per cent and 19 per cent respectively of those who knew a lot or a fair amount, compared with 12 per cent and 10 per cent of those who knew little or nothing). Larger organisations were also more likely to make initial contact by email or through the VOA website (16 per cent and 19 per cent respectively of those with 10 or more staff, compared with 13 per cent and 10 per cent of those with fewer than 10 staff).

Customers were asked whether they felt they received enough information during their initial contact, about what the VOA would do to reach a decision on their appeal. Around half (49 per cent) said they received all or most of the information they needed, but a similar proportion (47 per cent) felt they received only some or none of the information they needed, similar to previous years.

**Figure 22 Information received during first contact: Unrepresented NDR**



Base: All NDR respondents who had direct contact with the VOA (1,867)  
 Question: When you first got in touch, to what extent did you receive enough information about what the VOA would do to reach a decision on your appeal?

Findings were similar across different contact channels, however those who made initial contact by email were more likely than those who made first contact by other methods to say they got all or most of the information they needed (54 per cent compared with 49 per cent overall).

Customers who had greater knowledge prior to their appeal were more likely to say that they got all or most of the information they needed from their first contact (54 per cent of those who knew a lot or a fair amount about how properties are valued, compared with 48 per cent of those who knew little or nothing).

The majority of unrepresented NDR customers agreed that, at their first contact, the VOA made clear the next steps in the process (63 per cent) and made clear what information they needed to provide (65 per cent). There were no significant changes in these figures since 2012/13.

Unrepresented NDR customers were also somewhat less positive than unrepresented CT customers about the information they received at first contact. They were less likely to say that the VOA made the next steps clear to them (63 per cent compared with 71 per cent).

## **Use of Agents (Represented customers only)**

Most represented customers were approached by their agent initially (71 per cent). However, those approached by an agent appear less likely to get an RV reduction – 84 per cent who did *not* receive a reduction were initially approached by an agent compared to 56 per cent of those who received a reduction. Furthermore, customers who stated they had not received a decision yet were more likely to have been approached by an agent initially (75 per cent).

For three-quarters (76 per cent) of represented customers this was the first time they worked with the agent to make an appeal. However, for many others the agents were established in working with the businesses to appeal the business rates of their properties, with around two-thirds (64 per cent) of customers who had previously used their agent saying they have been using the same agent for at least three years. These customers are more likely to be larger businesses with ten or more employees.

The main reasons customers agreed for the agent to take on the appeal, rather than do it themselves, were because they felt the agent has expertise in making appeals and would know the process better (29 per cent), or the agent approached them about making an appeal (28 per cent), or because they would not know how to appeal the business rates themselves (28 per cent).

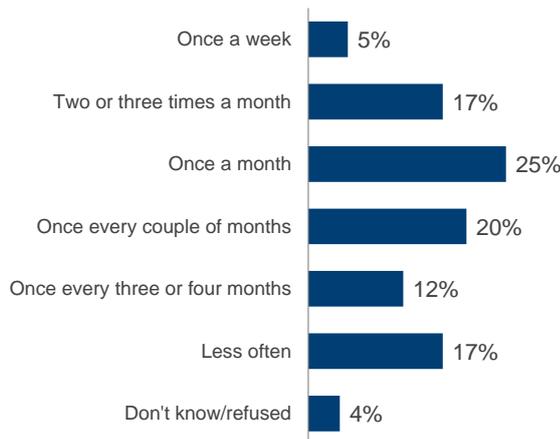
Almost three in ten (28 per cent) represented customers had contact with their agent at least once a month, over a third (36 per cent) had contact once every two to four months and a further one in three (32 per cent) had contact less than once every four months.

Customers with shorter appeals lasting up to six months were more likely to have been in contact with the agent at least once a month (53 per cent compared with 16 per cent of customers whose appeal lasted more than six months).

## **Contact with VOA during appeal and use of websites**

Around nine in ten (93 per cent) unrepresented NDR customers had direct contact with the VOA during the appeal. This was similar to the figure observed in 2013/14 (91 per cent), but significantly higher than in 2012/13 (87 per cent). The figure among represented NDR customers is much lower (44 per cent) and has remained consistent since 2013/14.

**Figure 23 Frequency of contact with VOA: Unrepresented NDR**



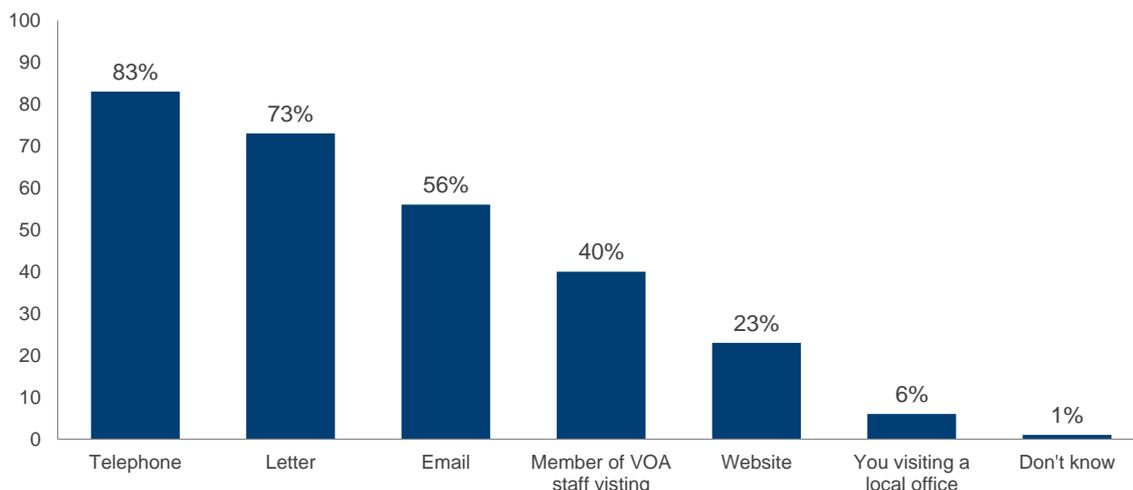
Base: All NDR respondents who had direct contact with the VOA (1,867)  
 Question: How often did you have contact with the VOA during your appeal?

Among unrepresented NDR customers that had direct contact with the VOA, 47 per cent had contact at least once a month. The level of contact of unrepresented NDR customers has not changed significantly since 2013/14 (42 per cent), but has increased significantly since 2012/13 (39 per cent).

More frequent contact was common in shorter appeals (68 per cent of those with an appeal lasting up to two months had contact at least monthly). Customers who had a visit to their property were also more likely to have contact with the VOA at least monthly (52 per cent). In addition, those who reported positive outcomes were more likely to have been in touch with the VOA at least monthly (60 per cent of those with a successful outcome compared with 40 per cent of those who were unsuccessful).

During the course of their appeal, the majority of unrepresented NDR customers had contact with the VOA by telephone (83 per cent), with 73 per cent having contact by letter and 56 per cent by email. A quarter (23 per cent) used a website to make contact during the appeal. Two in five (40 per cent) said that they had a personal visit from a member of VOA staff, although this figure is higher (50 per cent) if respondents who (in a separate question) said that they had a property inspection are included. Six per cent visited a local VOA office themselves.

**Figure 24 Channels of contact used during the appeal: Unrepresented NDR**



Base: All NDR respondents who had direct contact with the VOA (1,867)  
 Question: During the appeal, which, if any, of the following methods did you have contact with the VOA?

The overall findings were generally similar to those in 2012/13 and 2013/14, although there has been an increase in the use of email (from 47 per cent in 2012/13, to 51 per cent in 2013/14 to 56 per cent in 2013/14).

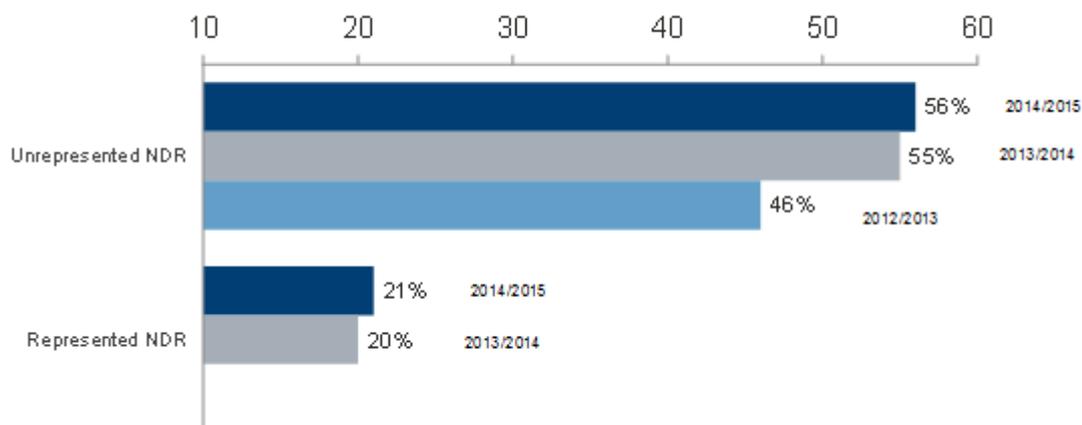
The use of email was higher among larger organisations (68 per cent among those with 10 or more employees compared with 53 per cent of those with fewer than 10 employees), and for properties with a higher RV (69 per cent of those with a RV of more than £25,000). By contrast, contact by letter was more common where the RV was lower (76 per cent of those with a RV of up to £12,000).

Unrepresented NDR customers were less likely than unrepresented CT customers to have contact by letter (73 per cent compared with 85 per cent), but were more likely to use all of the other channels.

Around two thirds (64 per cent) of unrepresented NDR customers and around three in ten (27 per cent) represented NDR customers visited websites to get information about rateable values.

The VOA website was the most visited site for both unrepresented (56 per cent) and represented customers (21 per cent). These are similar to the 2013/14 figures, however have increased significantly since the 2012/13 survey as seen in Figure 25. Unrepresented and represented customers also used GOV.UK (37 per cent and 11 per cent respectively), Directgov (20 per cent and 8 per cent) or Business Link (10 per cent and 4 per cent), or alternatively a local council website (31 per cent and 11 per cent).

**Figure 25 Use of the VOA website over time: Unrepresented and Represented NDR**



Base: All respondents; Unrepresented NDR respondents 2014/15 (2,003) 2013/14 (2,021); 2012/13 (2,027); Represented NDR respondents 2014/15 (830); 2013/14 (790)

Question: Did you visit any of the following websites to get information about rateable values/council tax banding, prior to starting or during your appeal?

For unrepresented customers, the use of websites was more common among larger organisations (76 per cent of those with 10 or more employees, compared with 62 per cent of those with fewer than 10 employees), although this was not evident among represented NDR customers. Greater use of websites was also associated with higher levels of knowledge about how properties are valued, both before and at the end of the appeals process. This applied both to use of any websites for information, and for use specifically of the VOA website.

Among customers who used websites to get information, around half (51 per cent) said they got all or most of the information they needed in this way, while 48 per cent only got some or none of the information they needed. These findings are similar to previous years.

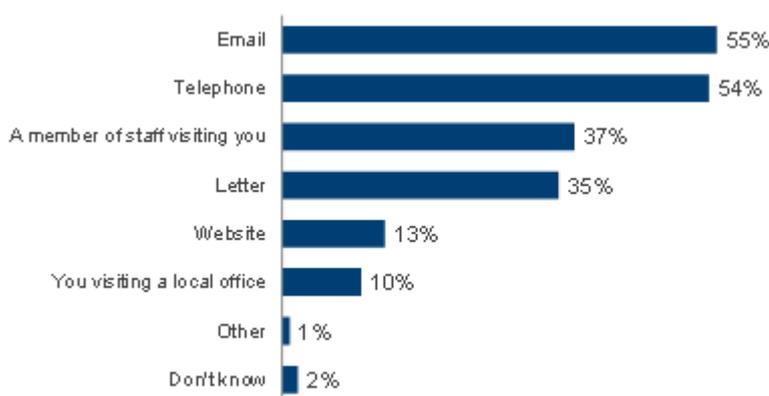
Customers who used the VOA website gave similar responses about the amount of information they received to those who visited other websites, although appellants who used the VOA website were more likely to say that they got *all* of the information they needed (17 per cent) than those who used the other popular websites such as GOV.UK (14 per cent), a council website (12 per cent) and Business Link (11 per cent).

Customers who did not find all the information they needed were asked what information they would have liked. The most common responses were more information on how the VOA calculates rateable values (23 per cent), the appeals process (21 per cent) and what is and isn't taken into account when valuing properties (17 per cent).

## Preferred channels of communication

Email and telephone were unrepresented customers' most commonly preferred methods of contact for any future dealings with the VOA (cited by 55 per cent and 54 per cent respectively), followed by a visit from a member of staff (37 per cent). Around a third (35 per cent) preferred contact by letter.

**Figure 26 Channel of communication preferred by customers: Unrepresented NDR**



Base: All unrepresented NDR respondents who had direct contact with the VOA (1,867)

Question: Through which of the following methods would you prefer to have contact in any future dealings with the VOA?

As in 2012/13 and 2013/14 email and telephone were the most commonly preferred channels of communication in 2014/15. A preference for email contact was greatest among larger organisations (71 per cent of those with 10 or more employees) and among those whose appeals were dealt with through the Central and London offices (62 per cent each).

Where the appeal related to a shop or other retail premises, customers were more likely than average to prefer face to face contact by a VOA member of staff visiting them (43 per cent compared with 37 per cent overall), a visit to a VOA office (14 per cent compared with 10 per cent overall) or via letter (42 per cent compared with 35 per cent). Those in the industrial/ agricultural/ property/ land sectors were more likely than the average to prefer contact over the VOA website (17 per cent compared with 13 per cent overall). Customers appealing other premises, such as offices, were more likely to prefer contact via email (62 per cent compared with 55 per cent overall).

Face-to-face contact was more likely to be preferred by customers whose overall experience of the VOA was poor; this applied both to receiving a visit (44 per cent compared with 34 per cent of those with a good overall experience) and the customer visiting an office (14 per cent compared with nine per cent).

## Customer Communications: CT Customers

### CT Customers: Unrepresented and Represented

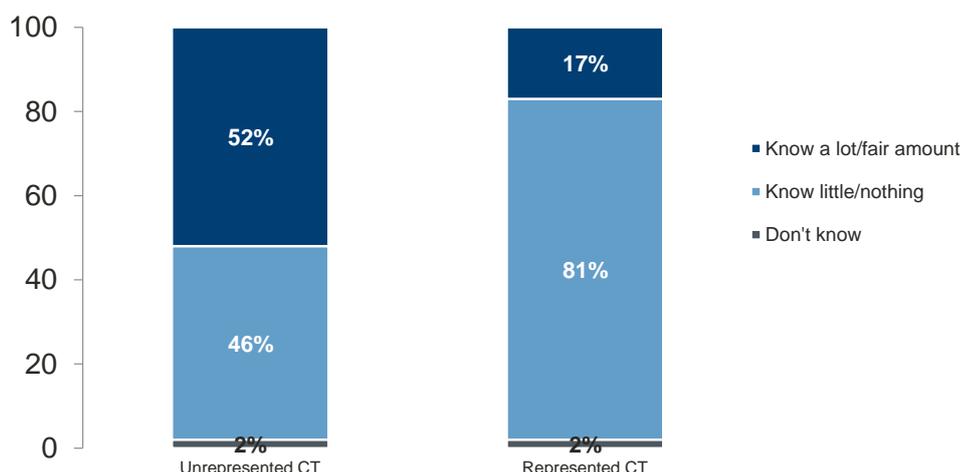
#### Customers' knowledge before and after the appeal

As with NDR customers, CT customers' initial knowledge about valuations, the appeals process and the VOA was limited. Just over one in five (22 per cent) said they knew a lot or a fair amount about how properties were valued prior to their appeal, while understanding of the appeals process (16 per cent) and the VOA (9 per cent) was lower. These findings have remained consistent from 2012/13 to 2014/15.

Appellants who had visited a website about council tax banding, either prior to or during their appeal, reported higher initial knowledge. For example, 25 per cent of those that visited a website said they knew a lot or a fair amount about how properties are valued, compared with 16 per cent of those that had not used a website. As with NDR customers this suggests that for CT customers' websites can be an important information source at the initial stages of the process.

CT customers were also asked about their knowledge now that they had been through the appeals process. Around half (52 per cent) of unrepresented customers and 17 per cent of represented customers said they knew a lot or a fair amount about how properties are valued for council tax banding. The proportion was similar in 2012/13 (51 per cent) and 2013/14 (54 per cent).

**Figure 27 Knowledge of the appeals process after the appeal: Unrepresented and Represented CT**



Base: All CT respondents; Unrepresented (1,295), Represented (526)

Question: How much, if anything, do you feel you now know about how non-domestic and business properties in England and Wales are valued by the VOA?

Most unrepresented CT customers (82 per cent) who said they knew a lot or a fair amount before the appeal felt the same afterwards. However, 44 per cent of those who said they knew a little or nothing at the outset said they knew a lot or a fair amount after the appeal.

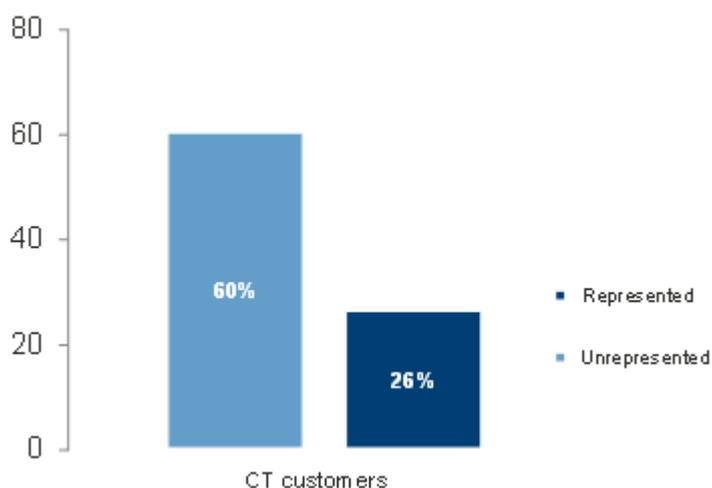
In addition, appellants who had been in more frequent contact with VOA were more likely to feel knowledgeable at the end of the process (58 per cent of those who had been in contact at least once a month knew a lot or fair amount, compared with 44 per cent of those who had been in contact less than once every four months). Those with IPP appeals were more knowledgeable than those with CR15 appeals (54 per cent knew a lot or fair amount compared with 47 per cent).

Responses were also linked to outcomes: those who had a favourable decision were more likely to say they understood why the decision had been made, and were in turn more likely to say that they understood (in general) how properties are valued.

Three in five (60 per cent) unrepresented CT customers agreed that the appeals process is easy to understand, three in ten (30 per cent) disagreed. A smaller proportion agreed that the way the VOA values properties is easy to understand (39 per cent), while 50 per cent disagreed. The proportion of customers understanding the appeals process or the way VOA values properties in the 2014/15 survey is similar to previous surveys.

Represented CT customers were less likely to agree valuations and the appeals process is easy to understand compared with unrepresented CT customers. Around a quarter of represented customers agreed that valuations are easy to understand (22 per cent compared with 39 per cent of unrepresented CT customers) and that the appeals process is easy to understand (26 per cent compared with 60 per cent of unrepresented customers).

**Figure 28 Customers agreeing the appeals process is easy to understand: CT customers**



Base: All CT respondents; .Unrepresented CT (1,295), Represented CT (526)

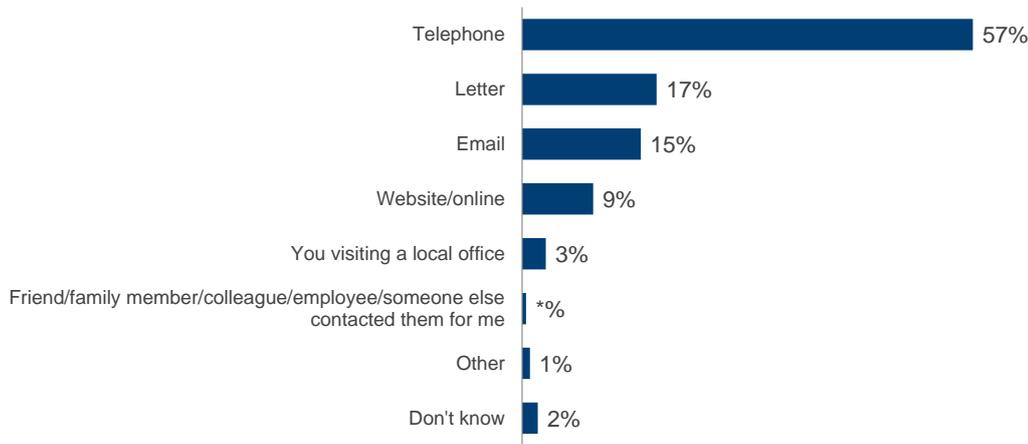
Question: Can you tell me whether you agree or disagree with each of the following statements? The appeals process is easy to understand

## Initial contact with VOA

When interpreting the findings in this section, please note that, the customer experience of the whole process can influence many of the findings in the survey. For example, customers who were successful in their appeal outcome or had a positive view of the service generally were more likely to say that they got all or most of the information they needed at their first contact. In addition, many customers would have made initial contact with the VOA several months prior to the survey; therefore it may be difficult to recall the details of the experience accurately.

The majority of unrepresented CT customers (57 per cent) initially contacted the VOA by telephone to make their appeal. Around one in six (17 per cent) first made contact by letter, and around one in seven (15 per cent) by email. These figures were similar in previous years with the exception of initiating contact via the website; in 2012/13 this channel was not used, however, in 2013/14 two per cent used a website rising to 9 per cent in 2014/15.

**Figure 29 Channels of communication used to establish initial contact with VOA: Unrepresented CT**



Base: All CT respondents; Unrepresented (1,229)

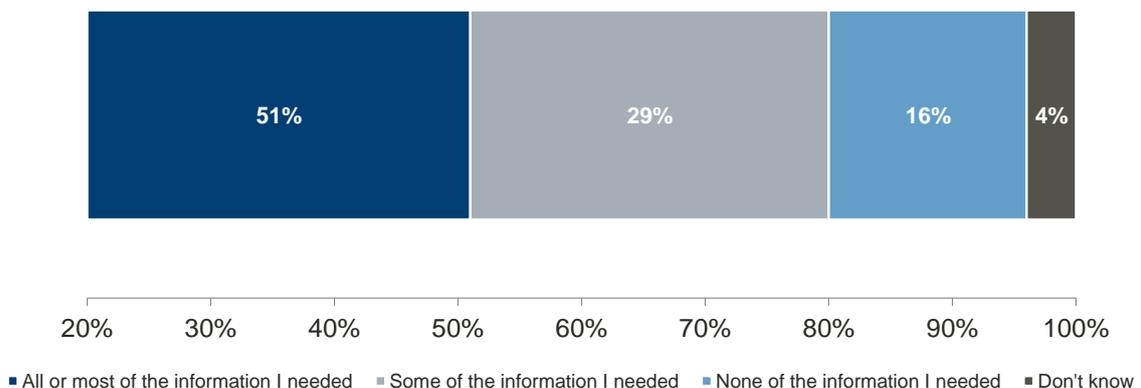
Question: How did you first get in contact with the VOA?

Initial contact by telephone was particularly common among appellants with lower levels of knowledge (60 per cent of those who knew little or nothing before their appeal about how properties are valued, compared with 49 per cent of those who knew a lot or a fair amount). By contrast, initial contact by email was more likely to be used by knowledgeable appellants (21 per cent of those who knew a lot or a fair amount, compared with 13 per cent of those who knew little or nothing).

Older customers were more likely to make initial contact by letter (29 per cent of those aged 65 or over, compared with 14 per cent of those aged under 65) and were less likely to use email (eight per cent compared with 17 per cent).

Unrepresented CT customers were asked whether they felt they received enough information during their initial contact, about what the VOA would do to reach a decision on their appeal. Around half (51 per cent) said they received all or most of the information they needed, but over two in five (45 per cent) felt they received only some or none of the information they needed. Figures were not significantly different in previous surveys.

**Figure 30 Information received during first contact: Unrepresented CT**



Base: All CT respondents who had direct contact with the VOA (1,229)

Question: When you first got in touch, to what extent did you receive enough information about what the VOA would do to reach a decision on your appeal?

Findings were similar across different contact channels, however those who made initial contact by email were more likely than those who made first contact by letter to say they got all or most of the information they needed (57 per cent compared with 43 per cent). This difference is likely to be related to variations by age (as older people were more likely to make initial contact by letter and less likely to use email): those aged 65 or over were less likely to say they got all or most of the information they needed (43 per cent) than those aged 45-64 (51 per cent) and those aged under 45 (57 per cent).

Customers who had greater knowledge prior to their appeal were more likely to say that they got all or most of the information they needed from their first contact (57 per cent of those who knew a lot or a fair amount about how properties are valued, compared with 49 per cent of those who knew little or nothing).

The majority of unrepresented CT customers agreed that, at their first contact, the VOA made clear the next steps in the process (71 per cent agreed and 18 per cent disagreed) and made clear what information they needed to provide (62 per cent agreed and 24 per cent disagreed).

## **Use of Agents (Represented customers only)**

Most represented CT customers were approached by the agent by telephone or face to face (83 per cent). Represented CR15 appeals were more likely than IPP appeals to have resulted from cold calling (86 per cent compared with 76 per cent). Those who were cold called were also more likely to have been charged an upfront fee (90 per cent compared with 81 per cent) and have a property in council tax bands A to D (87 per cent compared with 77 per cent of properties in band E to H).

For most customers (80 per cent) this approach was the first time they found out they could appeal their council tax banding. They agreed for the agent to take on the appeal because they thought their council banding was wrong (85 per cent) or the agent specifically told them that it was wrong (11 per cent).

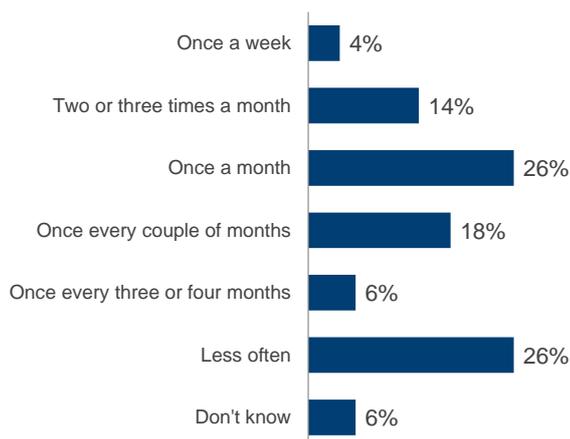
Around half of represented CT customers (48 per cent) only had contact with their agent at the beginning of the appeal, with a further two in five (40 per cent) being in contact with the agent every two months or less. One in ten (10 per cent) had regular contact with their agent at least once a month.

## **Contact with VOA during appeal and use of websites**

Almost all (96 per cent) unrepresented CT customers had direct contact with the VOA during the appeal, either in person or by telephone, letter or email. This was the same as the figure observed in 2013/14 (96 per cent), but significantly higher than the figure observed in 2012/13 (93 per cent). Represented CT customers were less likely to have direct contact, with only one in five (21 per cent) having direct contact with the VOA, and for half of these the contact was receiving a letter about the appeal.

Among unrepresented CT customers that had direct contact with the VOA, over two in five (44 per cent) had direct contact at least once a month.

**Figure 31 Frequency of contact with VOA: Unrepresented CT**



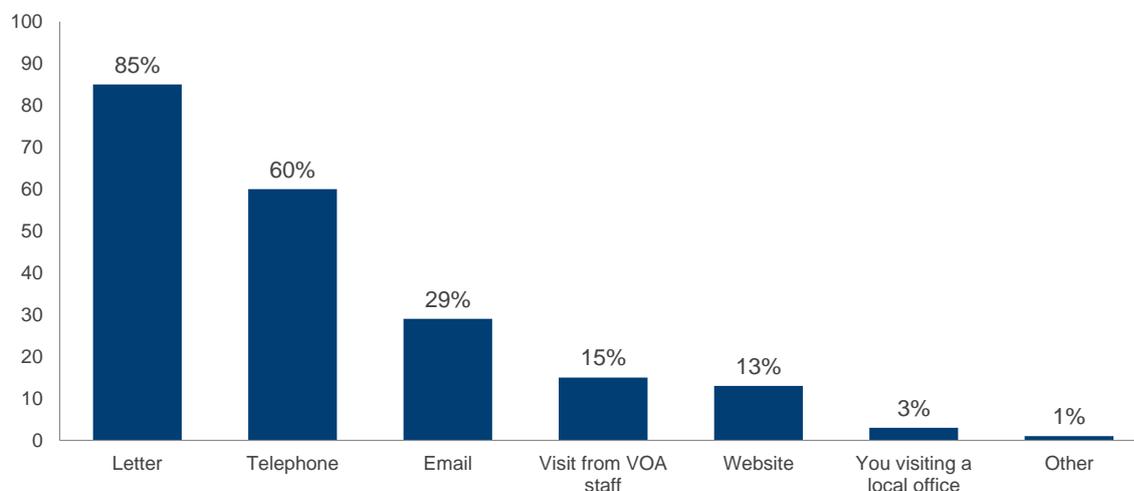
Base: All unrepresented CT respondents who had direct contact with the VOA (1,229)

Question: How often did you have contact with the VOA during your appeal?

Unrepresented CT appellants who had a visit to their property were more likely to have contact with the VOA at least monthly (50 per cent). Those who reported positive outcomes were also more likely to have been in touch with the VOA more often (49 per cent of those whose banding decreased were in contact at least once a month, compared with 40 per cent of those whose banding increased or stayed the same).

During the course of the appeal, the majority of unrepresented CT appellants had contact with the VOA by letter (85 per cent) and 60 per cent had telephone contact at some point during the process. Three in ten (29 per cent) used email and one in eight (13 per cent) used a website to make contact during the appeal. One in seven (15 per cent) said that they had a personal visit from a member of VOA staff, although in a separate question more (22 per cent) said that they had a property inspection. Three per cent visited a local VOA office themselves.

**Figure 32 Channels of contact used during the appeal: Unrepresented CT**



Base: All CT respondents who had direct contact with the VOA (1,229)

Question: During the appeal, which, if any, of the following methods did you have contact with the VOA?

The findings were generally similar to those seen in 2012/13, although there has been variation in the use of a website to make contact (from 14 per cent in 2012/13 to 23 per cent in 2013/14, back to 13 per cent in 2014/15). There was also an increase in the proportion receiving a personal visit (from 12 per cent to 16 per cent) between 2012/13 and 2013/14, which has remained similar in 2014/15 (15 per cent).

Those with a property in council tax band G or H were more likely than others to use email (42 per cent), while those with a property in bands A or B were more likely than others to have a member of staff visiting them (27 per cent). Older customers (aged 65 or over) were less likely to have used email (20 per cent).

Two-thirds (66 per cent) of unrepresented CT customers visited a website to get information. A greater proportion of customers visited a website in 2013/14 (70 per cent), but fewer visited a website in 2012/13 (63 per cent).

The VOA website was the most visited site (45 per cent). Customers also used local council websites (38 per cent), GOV.UK (30 per cent) or the Directgov website (17 per cent).

Three in five (62 per cent) of those who used VOA's website felt that the websites they used gave them all or most of the information they needed (note that this was a collective measure of all of the websites they used so their assessment might include websites used in addition to VOA's). When asked specifically about the GOV.UK website, over three quarters (77 per cent) of unrepresented CT customers found that website useful to get information about council tax banding.

The use of websites increased with council tax banding: 57 per cent of those in band A or B reported using a website compared with 76 per cent of customers in band G or H. This is likely to relate to other demographic factors associated with access to/use of the internet. Use of websites is also more prevalent in the younger age groups (78 per cent among those aged under 45, compared with 48 per cent of those aged 65 or over).

Greater use of websites was also associated with higher levels of knowledge about how properties are valued for council tax banding, both before and at the end of the appeals process.

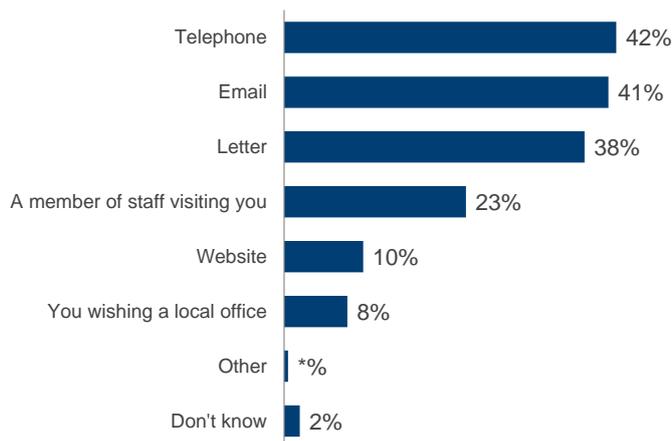
Views were mostly positive among customers who used websites to get information, with around three in five (61 per cent) saying they got all or most of the information they needed in this way. This is similar to the proportions observed in 2012/13 (62 per cent) and 2013/14 (64 per cent).

Sixteen per cent of represented CT customers, compared with 66 per cent of unrepresented CT customers, said they used a website to get information about council tax banding, prior to or during the appeal. Of those who used websites to get information, around half (51 per cent) said they got all or most of the information they needed (lower than the equivalent figure for unrepresented CT customers).

The main reasons for represented CT customers not using a website was because they felt the agent was handling the appeal (27 per cent) or they did not have access to a computer or the internet (25 per cent). Of unrepresented CT customers who did not visit a website, one in five (20 per cent) stated that this was due to not owning or having the knowledge of how to use a computer.

## Preferred channels of communication

Telephone, email and letter were unrepresented CT customers' most commonly preferred methods of contact for any future dealings with the VOA (cited by 42 per cent, 41 per cent and 38 per cent respectively). These were followed by a visit from a member of staff (23 per cent). The proportion of customers preferring contact by telephone and letter has reduced since 2012/13.

**Figure 33 Channel of communication preferred by customers**

Base: All unrepresented CT respondents who had direct contact with the VOA (1,229)

Question: Through which of the following methods would you prefer to have contact in any future dealings with the VOA?

Although two in five appellants gave a preference for contact by letter, this was lower than the proportion currently using this channel (85 per cent). By contrast, a significantly higher proportion would like to use email in future than actually used it in their latest appeal (41 per cent compared with 29 per cent). Desire for face-to-face contact, either via staff visiting the customer or the customer visiting a VOA office, also outstripped these channels' current usage. Overall, this indicates a desire for greater email and face-to-face contact and for a reduction in contact by letter.

Customers with properties in either council tax band A or B showed a higher than average preference for a face to face visit to the VOA office (14 per cent). By contrast, a preference for email contact was greatest among those with a property in band G or H (56 per cent).

## Characteristics of VOA's Appellants

This section outlines the characteristics of customers who participated in the 2014/15 research to provide context for the findings reported in the preceding sections. Further details are in the appendices.

### Business details of NDR customers: Unrepresented and Represented

#### Size

Half (50 per cent) of represented NDR customers in 2014/15 worked for 'micro' enterprises (i.e. those with fewer than ten employees). A further three in ten (31 per cent) had 10-49 staff, and 12 per cent had 50-249 staff. Only a small minority had 250 or more staff (four per cent).

Comparatively, unrepresented NDR businesses tended to be much smaller. In 2014/15, seven in ten (69 per cent) NDR customers worked for 'micro' enterprises, and around one in five (18 per cent) had 10-49 staff.

#### Property type

In 2014/15 shops or retail premises were the most common type of property being appealed. Around a third (32 per cent) of unrepresented NDR customers appealed the rateable value of a shop or retail premises; 21 per cent appealed a restaurant or equivalent, and 14 per cent appealed about work premises such as an office.

The profile of property types was also consistent with previous years, although 2014/15 saw a sharp drop in the proportion of customers appealing for agricultural/industrial land compared to 2013/14. Only two per cent appealed for this type of property in 2014/15, compared to around one in ten (12 per cent) the previous year.

### Demographics of CT customers: Unrepresented and Represented

#### Gender

Among represented CT customers there was a fairly even gender split among appellants in 2014/15; 51 per cent were male, and 49 per cent were female. This was in contrast to customers in the previous year, 2013/14, when the majority were male (59 per cent).

Comparatively, unrepresented CT appellants in 2014/15 were more likely to be male (55 per cent) than female (45 per cent). This was in contrast to previous years, where the gender split was more even amongst this group (i.e. 52 per cent male and 48 per cent female in both 2013/14 and 2012/13).

#### Age

Overall, represented customers were typically older than unrepresented; in 2014/15 four in ten (41 per cent) represented customers were aged between 45 and 64, and half (50 per cent) were aged 65 or over, while three-quarters (76 per cent) of unrepresented CT appellants were aged under 65, and only one in five (22 per cent) were aged 65 or above.

## Work Status

Perhaps reflective of the age profile, represented CT customers tended to be retired (55 per cent). Two in five customers (41 per cent) were working either full- or part-time, and only a small minority were in other work statuses.

By comparison – and perhaps also reflecting the differences in age profile – two-thirds of unrepresented CT customers were in work, either full- or part-time (66 per cent). Around a quarter of customers (26 per cent) were retired and a minority were in other work statuses. Since 2012/13 there was an increase in the proportion of unrepresented customers in work (from 59 per cent in 2012/13 to 66 per cent in 2014/15) and a decrease in the proportion of customers who were retired (from 33 per cent in 2012/13 to 26 per cent in 2014/15).

## Types of appeal for CT customers

### CR15/IPP

Overall, around three-quarters of represented CT customers (73 per cent) had CR15 appeals, and a quarter (27 per cent) had IPP appeals. In the previous year, a higher proportion of customers had CR15 appeals; in 2013/14 eight in ten (81 per cent) represented CT customers had CR15 appeals, and 19 per cent had IPP appeals.

By contrast, unrepresented CT customers tended to have more IPP appeals. Overall, around seven in ten (69 per cent) had IPP appeals, and three in ten (31 per cent) had CR15 appeals. In the previous year, the profile was more evenly split; in 2013/14 around half (52 per cent) had IPP appeals, and 48 per cent had CR15 appeals. However, the profile in 2012/13 was almost the reverse of 2014/15, as the majority (64 per cent) had CR15 appeals and a third (36 per cent) had IPP appeals.

This is in part reflective of our sampling, which is influenced by our caseload.

## Property details of CT customers

### Property ownership

The majority of represented CT customers owned the property they were appealing about. In 2014/15 two-thirds (66 per cent) of appellants made an appeal about a property owned outright by the household. Three in ten (29 per cent) appealed about a property being bought on mortgage, and only three per cent appealed about a property they were renting.

Comparatively, there was a more even split in property ownership among unrepresented CT customers. In 2014/15 around two in five (44 per cent) appellants made an appeal about a property owned outright by the household, and a similar proportion (42 per cent) made an appeal about a property being bought on mortgage. Around one in ten (10 per cent) appealed about a property they were renting, and this was significantly higher than represented CT customers (3 per cent).

## Property use

In 2014/15 the majority of unrepresented CT customers made an appeal about a property they personally lived in (84 per cent), whilst fifteen per cent were not in residence.

Those making CR15 appeals were more likely to be unrepresented customers who personally lived in the property they were appealing about (95 per cent compared to 80 per cent of IPP appeals). They also tended to be female (87 per cent of whom lived in the property they were appealing) rather than male (83 per cent of whom did).

Among the minority of customers who did not appeal about a property they lived in, there was a split among properties being rented out and development projects. Around a third (34 per cent) appealed about a property they were renting out, and a similar proportion (31 per cent) appealed about a development project.

## Previous appeals and contact with agents

### Previous appeals

Around three-quarters of represented NDR customers (73 per cent) said they had only made one appeal to the VOA in the past two years. A quarter (24 per cent) said they had made previous appeals to the VOA in the past two years.

Eight in ten (80 per cent) unrepresented NDR customers said they had only made one appeal to the VOA in the past two years, and one in five (20 per cent) had made multiple appeals.

By comparison, unrepresented CT customers were more likely to have made only one appeal to the VOA in the last two years. In 2014/15, nine in ten (91 per cent) customers had made one appeal, and eight per cent had made multiple appeals to the VOA.

### Appeals about the same property

For the majority of represented NDR customers (71 per cent), this was the first time they or their agent had appealed about the property. Around a quarter (24 per cent) had appealed for that property before. For unrepresented NDR customers, of the 20 per cent that had made more than one appeal in the past two years, two-thirds (65 per cent) were appealing about that property for the first time.

Represented CT customers were more likely to have appealed for their property for the first time. In 2014/15, nine in ten (90 per cent) had made an appeal for the first time, and eight per cent had appealed against the council tax banding of their property before.

### Contact with agents

In 2014/15, three-quarters of represented NDR customers (76 per cent) were working with their agent for the first time, and two in ten (22 per cent) had worked with their agent before, in line with the previous year. Customers who had worked with their agent before tended to have larger businesses (31 per cent of businesses with 10 or more staff had used their agent before, compared to 12 per cent of businesses with fewer staff), and higher rateable values overall (32 per cent had an RV of £25,000 or more, and 13 per cent had an RV of less than £12,000).

**Case studies of appellants****Unrepresented NDR customer**

Profile: this customer in her 60s appealed the rateable value of a shop/retail premises. This was a micro business with fewer than ten staff.

- This customer appealed the RV of a shop or retail premises knowing nothing about the VOA, how it values business properties, or how to appeal against the rateable value of a property.
- She initiated contact via telephone, and felt she got some of the information she needed at this point.
- This customer visited the VOA website and GOV.UK during her appeal, and from these she found some of the information she needed. She would have liked to see more information about how the VOA values properties – specifically, what part of the building is measured in order to assess the rateable value, and if factors such as regeneration in the area affected the assessment. She mentioned that the GOV.UK website was not very useful to her.
- Her appeal took around a year to conclude, during which she recalls having contact with the VOA less often than every three or four months. Her appeal involved contact via letter and telephone, and whilst these were preferable forms of communication, she would have also liked to visit a local office, or have a member of staff visit her. She did not understand why a visit to her property was not needed.
- In the end the appeal was unsuccessful (there was no change to her rateable value). She mentions she did not understand at all the reasons behind the decision, and believes it to be the wrong decision. She would have liked for an inspector to visit the property so that the VOA could collect information about it. Putting aside the final decision, she rates her overall experience of the VOA as fairly poor. She has mixed opinions about staff, disagreeing that staff were polite and friendly, although she does think they were professional.
- This customer strongly disagrees that the appeals process is easy to understand, or that the way the VOA values properties is easy to understand.

### Represented NDR customer

Profile: this customer, in her 40s, used an agent to appeal a business property. This was a micro business with fewer than ten staff.

- She was approached by an agent to make the appeal on her behalf and she believed her rateable value was wrong. This was the first time she had worked with the agent to make the appeal.
- This customer agreed to pay the agent an upfront fee of £950 for the appeal, as well as paying a proportion of any rebate or saving she had.
- She feels the agent gave her a great deal of information at the start of the process to explain how the appeal would work. However, overall she feels very dissatisfied with the way her agent dealt with the appeal.
- Her appeal was not concluded. She decided to ask the agent not to continue with the appeal as she found out she was able to appeal by herself at no extra cost. She recalls the process taking less than two months.
- Prior to her appeal, she visited the VOA website to get more information, and feels this gave her most of the information she needed.
- During her appeal, she had direct contact with the VOA via telephone and email, primarily regarding queries she had about the appeals process and what she could and could not do.
- She rates VOA staff very highly on all aspects of their knowledge and expertise, friendliness and professionalism. She could not suggest something that the VOA could do to improve the appeals process and how it engages with customers.

### Represented NDR customer

Profile: this customer, in her 50s, used an agent to appeal a business property. This was a micro business with fewer than ten staff.

- She was approached by an agent to make the appeal on her behalf and she believed her rateable value was wrong. This was the first time she had worked with the agent to make the appeal.
- Her agent charged her on a no win, no fee basis. If her appeal was successful, she agreed to pay the agent 50 per cent of any rebate or saving.
- This customer did not visit a website prior to or during her appeal. She feels that the agent gave her a fair amount of information at the start of the process to explain how the appeal would work and, overall, she feels fairly satisfied with the way her agent dealt with the appeal.
- In the end her appeal was successful (she saw a decrease in her rateable value). She believes this was the right decision and understands fairly well the reasons behind the decision. She recalls the process taking just under a year to conclude, during which she says she said contact with her agent around once a month, on average. She did not have any direct contact with the VOA during her appeal.
- She suggests that the VOA should write to customers to confirm the reasons for the appeal outcome, and how they reached the decision.

### Unrepresented NDR customer

Profile: this customer in his 40s appealed the rateable value of a shop and office. This was a medium-sized business with around 70 staff.

- This customer appealed the RV of a shop and office knowing nothing about the VOA, how it values business properties, or how to appeal against the rateable value of a property.
- His appeal involved a visit to the shop from a local rates officer, during which he found all of the information he needed. Therefore, he chose not to visit any websites during his appeal.
- His appeal was concluded within a month, and he recalls having contact with the VOA around two or three times during this time. His appeal involved contact via letter and telephone, however he would have preferred to be contacted by having a member of staff visit him, or by telephone. He strongly disagrees that the advice and information in VOA's written communications is easy to understand.
- In the end his appeal was unsuccessful (there was no change to his rateable value). He mentions that he understands the reasons behind the decision very well, and believes it to be the right decision.
- This customer recalls having a "very good conversation with a very helpful person at VOA and at the Local Authority", who explained everything clearly. He mentions that the ability to have direct conversations was very helpful for him. Further, the person he spoke to included their name and contact details on the letter he received, which was useful to him, even though he did not like the final decision.
- Putting aside the final decision, he rates his overall experience of the VOA as very good. He is generally very positive about staff at the VOA, strongly agreeing that they are professional, friendly and knowledgeable, although he does strongly disagree that the appeals process is easy to understand.

### Represented CT customer

Profile: this working customer in his 60s used an agent to appeal against the CT banding of the property he rents from the local council/authority. This was the only time he has appealed for this property.

- This customer first found out that he could appeal his Council Tax banding when he was cold-called by an agent, face-to-face.
- He decided to go ahead and use this agent to make the appeal, as he thought the band was wrong. He was not charged an upfront fee by the agent.
- According to VOA records, his appeal was concluded within six weeks. However, when we interviewed the customer four months after his appeal started, he believed it had not concluded and was yet to receive a decision on the appeal from his agent or the VOA.
- This customer was very dissatisfied with the way his agent has dealt with the appeal. He believes that the agent was unclear about who they were. He mentioned that his wife spoke with the agent and believed they might have been a representative or member of staff from the local council. This customer also feels that the agent should have given him some paper-work with their contact details on it.
- He recalls having direct contact with the VOA during his appeal, via telephone. He called the VOA to enquire if his agent was a member of staff at the VOA or local council, or if they had just been cold-called.
- He rates VOA staff very highly on their knowledge and expertise, friendliness and professionalism.

### Unrepresented CT customer

Profile: this customer in her 50s is a housewife. She recently appealed against the CT banding of a second home; the only time she has appealed in the last two years.

- This customer appealed her property's CT banding knowing a little about the VOA and how they value properties, and knowing a fair amount about how to make an appeal.
- She initiated contact with the VOA by telephone, and felt she got some of the information she needed at this point. She did not visit any websites before or during her appeal.
- Overall, her appeal took around two months to conclude. During this time, she recalls having direct contact with the VOA around once a week, on average. Her appeal also involved a visit to her property by an inspector, which she was favourable to.
- Her appeal was successful (she saw a decrease in her CT banding), and believes this to be the right decision. Although she rates her experience of the VOA as very good overall, she mentions she encountered a few minor problems or issues. Specifically, she said that a member of VOA staff claimed that she had missed the deadline to appeal, however this was not the case. She felt this was particularly a problem as both parties believed they were right.
- Nevertheless, she rates VOA staff very highly on their knowledge and expertise, friendliness and professionalism. She also mentions that she firmly trusts the VOA to get the outcome of her appeal right and firmly believes her case was dealt with fairly.

## Background Notes

The Valuation Office Agency (VOA) is an executive Agency of HMRC. Its strategic function is to provide “the valuations and property advice required to support taxation and benefits” in England and Wales. Information and Analysis is a Directorate within the Strategy Group of the VOA. Its role is to make the best use of VOA’s existing data and, where appropriate, gather new data in order to provide a robust evidence base for decision makers. As part of its role, it gathers evidence to understand customers’ views and experience of the services that the Agency provides.

The VOA’s customers include (i) business property owners/leases who appeal their Rateable Value (RV) for a commercial property; and (ii) domestic respondents who appeal their Council Tax (CT) banding for a property. Customers can initiate the appeal by themselves or employ an agent to manage the appeal on their behalf.

## VOA Customer Tracking Survey

The VOA’s external research programme is designed to help the Agency to deliver its objective that customers have confidence in valuations and advice. This includes running surveys to track customers’ perceptions over time, which helps the Agency understand how it can improve service, the types of information it provides, and how to assist customers navigate the appeal process.

The customer tracking survey is run on a quarterly basis with customers who have challenged/appealed their Non-Domestic Rating (NDR) or Council Tax (CT) valuation. The survey collects robust and reliable data about:

- Characteristics of the appellants and the appealed properties;
- Customers’ understanding of the valuation process (both before and after the appeal process);
- Outcome and length of the appeal;
- Views on communication with the VOA and, where applicable, the agent;
- Use of the communication channels and preferences for future communication; and
- Views on what improvements can be made to current VOA processes.

This report presents the aggregate quarterly data collected during 2014/2015 for four customer groups, those of NDR and CT and either split by whether the customer was represented (i.e. used an agent or other representative for at least half of the appeal) or unrepresented. This 2014/15 report draws comparisons with the results from the first and second years of the survey conducted in 2012/13 and 2013/14.

## Methodology

Fieldwork for the 2014/15 survey was conducted between June 2014 and March 2015 using Computer Assisted Telephone Interviewing (CATI). A random probability sampling method was used whereby the VOA selected the sample randomly within each individual stratum<sup>8</sup> from the total number of completed appeals for that quarter and the sample released for fieldwork was fully 'exhausted' by Ipsos MORI until an outcome was reached for each lead (e.g. a completed interview, a refusal, the number being unusable etc). The unrepresented data was weighted wave-on-wave to reflect the following: the customer profile; caseload of the regional VOA unit for that quarter; appeal outcome (successful/unsuccessful); and, for CT data only, the type of appeal i.e. informal (CR15) or formal (IPP)<sup>9</sup>. The represented CT data was weighted by appeal outcome (successful/unsuccessful) and appeal type. The represented NDR data was weighted by appeal outcome and region<sup>10</sup>.

A full breakdown of sample outcomes and the response rate for each of the four customer surveys is included in the appendices.

For all tables, to protect confidentiality counts are rounded to the nearest 5. Counts of zero are reported as "0" and counts derived from fewer than five responses are reported as negligible and denoted by "\*\*\*". Charts do not show data based on fewer than five responses. Base size data next to charts and tables are shown unweighted, as used for significance calculations.

Unless stated otherwise, this report only discusses differences that are statistically significant at the 95 per cent level of confidence.

Percentages may not sum to 100 percent, or to a certain aggregate score, due to rounding, or multiple-answer survey questions.

**Figure 34 Completed interviews in each year**

	Unrepresented NDR	Represented NDR	Unrepresented CT	Represented CT
2014/15	2,000	830	1,295	530
2013/14	2,020	806	1,260	540
2012/13	2,030	n/a	1,255	n/a

Source: Ipsos MORI. Base: All respondents.

<sup>8</sup> The strata used in the sampling were: unrepresented and represented NDR – appeal outcome (successful/unsuccessful) and region; unrepresented CT – appeal outcome (successful/unsuccessful), region and appeal type (CR15/IPP); represented CT – appeal outcome (successful/unsuccessful), appeal type (CR15/IPP) and agent.

<sup>9</sup> There are two types of appeal for CT customers. The 'formal' IPP appeal type is a full appeal which only can be made in some circumstances, e.g. if you are the new council taxpayer for a property and you disagree with the band. The 'informal' CR15 appeal type is usually in the form of contacting the VOA by phone if the customer thinks their band is wrong, e.g. because similar properties in their street are in a different band. This appeal type was introduced more recently to allow more people to ascertain if they are in the correct Council Tax band via a simpler process.

<sup>10</sup> Represented NDR customers who were routed from the unrepresented sample were unweighted. For further details about screening questions used in survey year 2013/14, see the accompanying Technical Report. Note that represented NDR customers who had 250+ employees and/or 20+ properties were screened out of the research.

## Appendix 1: Sample breakdowns for the four customer groups in 2014/15

### A1: Sample breakdowns for the four customer groups in 2014/15

	CT Unrep	CT Rep	NDR Unrep	NDR Rep
<b>Complete<sup>11</sup></b>	1,295 (28%)	525 (26%)	2,140 (37%)	690 (21%)
<b>Unusable<sup>12</sup></b>	280 (6%)	115 (6%)	530 (9%)	255 (8%)
<b>No number (blanks)<sup>13</sup></b>	945 (21%)	585 (29%)	100 (2%)	200 (6%)
<b>Not used (suspended or reserve leads)</b>	710 (16%)	345 (17%)	500 (9%)	690 (21%)
<b>Refused</b>	575 (13%)	170 (9%)	1,155 (20%)	500 (15%)
<b>Sampling removed<sup>14</sup></b>	5 (*%)	5 (*%)	5 (*%)	25 (1%)
<b>Screened out<sup>15</sup></b>	105 (2%)	55 (3%)	500 (9%)	310 (9%)
<b>Unresolved<sup>16</sup></b>	640 (14%)	210 (11%)	905 (16%)	655 (20%)
<b>Grand Total</b>	<b>4,560</b>	<b>2,005</b>	<b>5,825</b>	<b>3,325</b>
<b>Total used</b>	<b>2,900</b>	<b>1,075</b>	<b>5,230</b>	<b>2,410</b>
<b>Eligible total (known eligible)</b>	<b>2,510</b>	<b>910</b>	<b>4,200</b>	<b>1,845</b>
<b>Eligible percentage</b>	<b>92%</b>	<b>91%</b>	<b>81%</b>	<b>69%</b>
<b>Unknown assumed eligible<sup>17</sup></b>	<b>590</b>	<b>190</b>	<b>735</b>	<b>450</b>
<b>Eligible total with unknown assumption</b>	<b>2,465</b>	<b>890</b>	<b>4,030</b>	<b>1,640</b>
<b>Unadjusted response rate<sup>18</sup></b>	<b>45%</b>	<b>49%</b>	<b>41%</b>	<b>29%</b>
<b>Adjusted response rate<sup>19</sup></b>	<b>53%</b>	<b>59%</b>	<b>53%</b>	<b>42%</b>

Source: VOA customer surveys Q1-4 2014/15. Percentage of grand total in parentheses.

<sup>11</sup> Note that these figures differ slightly from those in Table 1.1 for 2014/15 as these figures do not take into account those who were routed from the unrepresented sample to the represented script or vice versa.

<sup>12</sup> These include wrong and disconnected numbers, companies out of business and fax machines.

<sup>13</sup> Note that these are cases that did not have a telephone number provided by VOA and we were unable to match a telephone number in the matching exercise. This is distinct from the separate 'unusable' category which is made up of numbers that were disconnected, bad numbers or faxes.

<sup>14</sup> These include late opt-outs, duplicates and those who have requested not to be contacted.

<sup>15</sup> These are respondents who agree to start the interview but are 'screened out' as ineligible during the interview, for example due to either being an agent or not being aware of an appeal on the property.

<sup>16</sup> 'Unresolved' comprises a variety of outcomes including getting no answer to the calls, an answering machine or making contact with a respondent without getting an interview within the fieldwork period.

<sup>17</sup> This, as per the approach outlined at the start of this section, is an estimate of the likely eligibility rate among those sample cases which we ended the fieldwork period without knowing if they are eligible to take part or not. This figure takes the total of unresolved cases and applies the eligible percentage to it, so estimates the number of cases that would have been eligible had we contacted them successfully.

<sup>18</sup> Proportion of sample used that was converted to a completed interview – i.e. no number (blanks), not used (suspended or reserve leads) and sampling removed are not included in the calculation.

<sup>19</sup> This is the proportion of eligible sample that was used that was converted to a completed interview. The sample we know is ineligible – as they were screened out of the survey – is not included in the calculation. We also assume that the same percentage of those customers that we had contacted and found to be eligible would be eligible among the unresolved cases.

## Appendix 2: Characteristics of Customers in 2014/15

**Table A.1 – Personal characteristics of CT customers**

	Represented %	Unrepresented %*
<b>Age</b>		
16-44	8	32
45-64	41	43
65+	50	22
<b>Gender</b>		
Male	51	55
Female	49	45
<b>Work status**</b>		
Working (full or part time)	41	66
Not working: retired	55	26
Other	4	7

Base: All represented CT respondents 2014/15 (526)

\*Base: All unrepresented CT respondents 2014/15 (1,295)

\*\*Base: All unrepresented CT respondents who appealed as private individuals 2014/15 (1,295)

**Table A.2 – Business characteristics of NDR customers**

	Represented %	Unrepresented %*
<b><i>How many people does your organisation currently employ either full or part time at all its locations?</i></b>		
Micro (1-9 employees)	50	69
Small (10-49 employees)	31	18
Medium (50-249 employees)	12	3
Large (250+ employees)	4	2
Don't know/ refused	2	9

Base: All represented NDR respondents 2014/15 (830)

\*Base: All unrepresented NDR respondents that have not gone out of business 2014/15 (1,928)

**Table A.3 – Business characteristics of unrepresented NDR customers**

	%
A shop or other retail premises	32
A restaurant/café/pub/bar or hotel	21
A manufacturing premises	3
Agricultural/industrial property/land	2
Personal services	6
Residential property (e.g. being re-classified)	6
Other work premises such as an office	14
Something else	3
Don't know/ refused	1

Base: All respondents 2014/15 (2,003)

**Table A.4 – Types of appeal for CT customers**

	Represented %	Unrepresented %*
CR15 / Informal	73	31
IPP / Formal	27	69

Base: All represented CT respondents 2014/15 (526)

\*Base: All unrepresented CT respondents 2014/15 (1,295)

**Table A.5 – Property ownership of CT customers**

	Represented %	Unrepresented %*
<b><i>Is the property you appealed for...?</i></b>		
Owned outright by the household	66	44
Being bought on mortgage	29	42
Rented from a private landlord	1	8
Rented from the council / Local Authority	1	1
Rented from a Housing Association / Trust	1	1
Other	1	2
Don't know/ refused	*	2

Base: All represented CT respondents 2014/15 (526)

\* Base: All unrepresented CT respondents who appealed as private individuals 2014/15 (1,285)

**Table A.6 – Property ownership of unrepresented CT customers**

	%
A property you rent out	34
A development project / new home	31
The home of a friend or relative	11
A second home	7
A property managed by a company you work for	6
A previous home	4
A property which is uninhabitable / derelict / empty	3
Other	6
Don't know/ refused	1

Base: All respondents whose appeal did not relate to a property they personally live in 2014/15 (220)

**Table A.7 – Number of appeals in the past two years**

	Represented NDR %	Unrepresented NDR %*	Unrepresented CT %**
One/this was the only one	73	80	91
Had previous appeals	24	20	8

Base: All represented NDR respondents 2014/15 (830)

\*Base: All unrepresented NDR respondents 2014/15 (2,003)

\*\*Base: All unrepresented CT respondents 2014/15 (1,295)

**Table A.8 – Appeals about the same property**

	Represented NDR %	Unrepresented NDR %*	Represented CT %**
One/this was the only appeal	71	65	90
Had previous appeals	24	31	8

Base: All represented NDR respondents 2014/15 (830)

\*Base: All unrepresented NDR respondents who had made more than one appeal 2014/15 (401)

\*\*Base: All unrepresented CT respondents 2014/15 (526)

## Use Made of the Data

This publication is being released as part of a general drive towards making VOA data more accessible. The report will support the Department for Communities and Local Government (DCLG) and Wales Government (WG) in carrying out its duties and the data will also be used to inform government policy, respond to Freedom of Information requests and to parliamentary questions as well as to conduct operational analyses to support the VOA.

## Further Information

The 2013/14 annual report of the Customer Tracking Survey is available at the following location:

<https://www.gov.uk/government/publications/valuation-office-agency-customer-tracking-survey-report>