

Customer Tracking Survey 2015/16 – Council Tax (CT) Customers

Prepared by: GfK

Version: Final



Valuation Office
Agency

Main Findings

Overall satisfaction: Among unrepresented Council Tax (CT) customers opinions of their overall experience were positive. Nearly three fifths (58%) of this group said that their overall experience was good, with more than a quarter (28%) saying that it was very good, and about a quarter (24%) saying it was poor. These proportions have remained stable since the Customer Tracking Survey (CTS) began in 2012.

Knowledge of the VOA: Unrepresented CT customers were not very well informed about how the VOA values properties. Before they started their appeal only 22 per cent knew a lot or a fair amount, a further 41 per cent knew at least a little and 36 per cent of customers said they knew nothing. These proportions have remained stable since the CTS started. After the process perceived knowledge had understandably increased considerably, with only 15 per cent saying they now know nothing and 53 per cent now know a lot or a fair amount. Amongst represented CT customers only three per cent said they knew a lot and nearly a fifth (21%) knew a fair amount after the appeals process had been completed.

Views of the VOA after the appeal: Amongst unrepresented CT customers nearly three fifths (59%) agreed that the appeals process is easy to understand, around a half agreed that their case was dealt with fairly by the VOA (50%) and that they could trust the VOA to get the outcome of their appeal right (46%). Around a third (36%) agreed that the way the VOA values properties is easy to understand but a similar proportion also said they strongly disagreed (30%) with this statement. This pattern has remained stable since the previous year.

Represented CT customers showed less favourable opinions about the VOA in relation to whether the appeals process was easy to understand and whether the way properties are valued is easy to understand. Fewer than three in ten of represented CT customers agreed that the appeals process is easy to understand (29%), while two fifths (40%) disagreed. Again this pattern has remained stable since the previous year.

Perception of the VOA staff: The overall perceptions of the VOA staff were very positive. Around three quarters of unrepresented CT customers said that the staff were polite and friendly (75%) and professional (71%). This is consistent with the previous year. More than two thirds (68%) said that VOA staff had responded to their queries within an appropriate timeframe and these proportions have remained consistent since the start of the Customer Tracking Survey (CTS) in 2012.

About this report:

This report details the results of the Valuation Office Agency's Customer Tracking Survey 2015-16, looking at the views, experiences and satisfaction of customers whose council tax banding appeals concluded in 2015.

The report is split into two sections: unrepresented and represented Council Tax (CT) customers are discussed separately, as their experiences as appellants are very different.

In this publication:

Main Findings	1
Unrepresented CT	
2.1 Context	3
2.2 Perceptions of the VOA and appeals process	3
2.3. Communication throughout the process	8
Represented CT	
3.1 Context	12
3.2. Perceptions of the VOA and appeals process	12
3.3. Communication throughout the process	14
Comparison of CT Represented versus Unrepresented	16
Methodology	17
Appendix 1: Sample breakdowns of CT customers	17
Appendix 2: Sample characteristics	18
Use Made of the Data	18
Further Information	18

Responsible Researchers:

Heidi Harries
Laura Inman
Veena Natarajan

Enquiries:

research@VOA.qsi.gov.uk

Media Enquiries:

03000 585 015

1. 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 the 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/lesers who appeal their Rateable Value (RV) for a commercial property; and (ii) domestic residents 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.

GfK was commissioned by the VOA to undertake four waves of research (one per quarter) with business property owners/lesers who had appealed their Rateable Value (RV) for a commercial property; and domestic respondents who had appealed their Council Tax (CT) banding for a property.

Council tax payers are referred to as CT customers throughout this report. Customers who were represented by agents during their appeal (called represented CT customers) and customers who made the appeal themselves (unrepresented CT customers) are discussed separately, as their experiences of putting in an appeal to the VOA are very different.

The Customer Tracking Survey commenced for unrepresented customers in 2012 and for represented customers in 2013. Where the information was available, changes over time have been noted; however this report is primarily focused on customers whose appeal finished in 2015. Additionally, where customer sample numbers are sufficient, we have distinguished between various groups, based on influencing factors such as demographics or experiences. Some questions in the survey were only asked of certain groups, for example those who had had direct contact with the Valuation Office Agency. Where questions are filtered, this is noted in the commentary or in the base text of the relevant charts.

It should be noted that during the course of this report we refer to two dates 2015/16 and 2015. 2015/2016 refers to the years that the survey was actually conducted; whilst 2015 refers to when the customers’ appeal finished.

The sample size for represented CT customers is very small (162) and therefore the data for this group has been analysed at the total level only.

2. VOA Customer Tracking Results: Unrepresented CT Customers

2.1 Context

2.1.1 Profile of unrepresented individuals making an appeal

In terms of profile, of all unrepresented CT respondents in the survey:

- The vast majority (92%) had only made one appeal, enquiry or proposal, to the VOA, about their council tax banding in the preceding two years (2013-2015); and just seven per cent had made between 2-3 appeals.
- More than four fifths (82%) of those who appealed their council tax banding did so with regard to the property that they lived in. Of those whose appeal was related to the residence they lived in, the vast majority either owned the property outright (45%) or had bought it with a mortgage (41%).
- Those who had made an appeal on a property that they did not personally live in, were asked which type of property the council tax banding appeal related to. The most commonly mentioned types were a property they rent out (34%), a development project (27%) and the home of a friend or relative (13%).

2.1.2 Contacting the VOA

More than four fifths (83%) of unrepresented CT customers who had received an appeal decision in 2015, had got in touch with the VOA to appeal their council tax banding because they thought their current council tax banding was wrong. This was followed by 14 per cent who wanted their property to be deleted from the list and seven per cent who applied to split or merge properties. Three per cent gave other reasons.

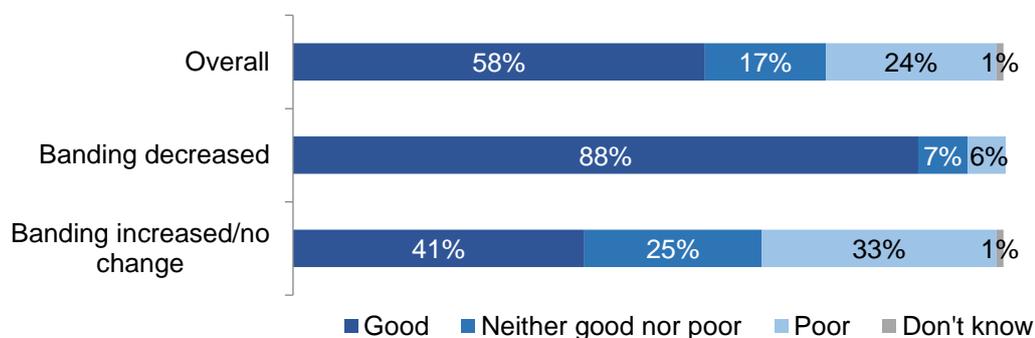
The majority (69%) of these customers had not received a letter from the VOA notifying them of a change to their council tax banding before they started their appeal.

2.2 Perceptions of the VOA and appeals process

2.2.1 Overall perceptions

Amongst unrepresented CT customers opinions on their overall experience of dealing with VOA were fairly good. Almost three fifths (58%) of this group reported that their overall experience had been good (this proportion has remained consistent since the start of the survey in 2012), with more than a quarter (28%) of all unrepresented CT customers who had direct contact with the VOA, saying that it was very good. Customers who received a banding reduction were more likely to hold a positive perception of the VOA and rate their overall experience as good compared with those who did not receive a banding reduction (88% compared with 41%). Chart 2.1 provides full details.

Chart 2.1: Unrepresented CT customers who had direct contact with the VOA 2015: Their overall experience of dealing with the VOA



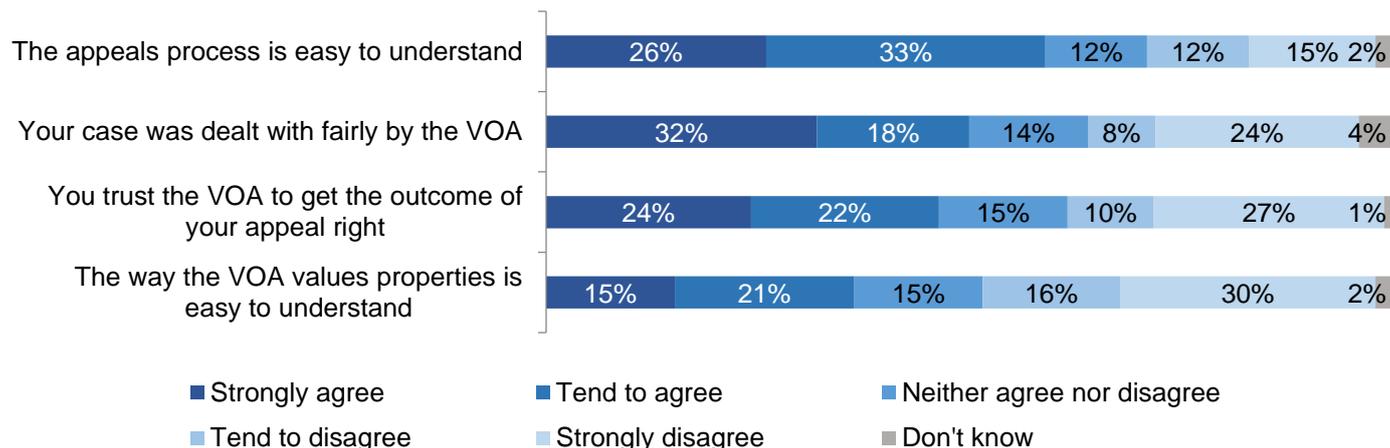
Base: All unrepresented CT customers who had direct contact with the VOA (1,230); all whose banding decreased (403), all whose increased or stayed the same (600). Q23. Thinking just about the service you received, how would you rate your overall experience of dealing with the VOA?

Over time, overall customer experience of dealing with the VOA has remained stable (58% 2015, 58% 2014, 55% 2013, 55% 2012).

Views about the VOA on individual aspects of the process were mixed; almost three fifths (59%) of unrepresented CT customers agreed that the appeals process is easy to understand, a half (50%) agreed that their case was dealt with fairly by the VOA and more than two fifths (46%) agreed that they could trust

the VOA to get the outcome of their appeal right. Levels of agreement were lower in relation to understanding how properties were valued (37%) (Chart 2.2). Views about the VOA have remained stable over time since the CTS started in 2012.

Chart 2.2: Unrepresented CT customers 2015: Views on the VOA after the appeal

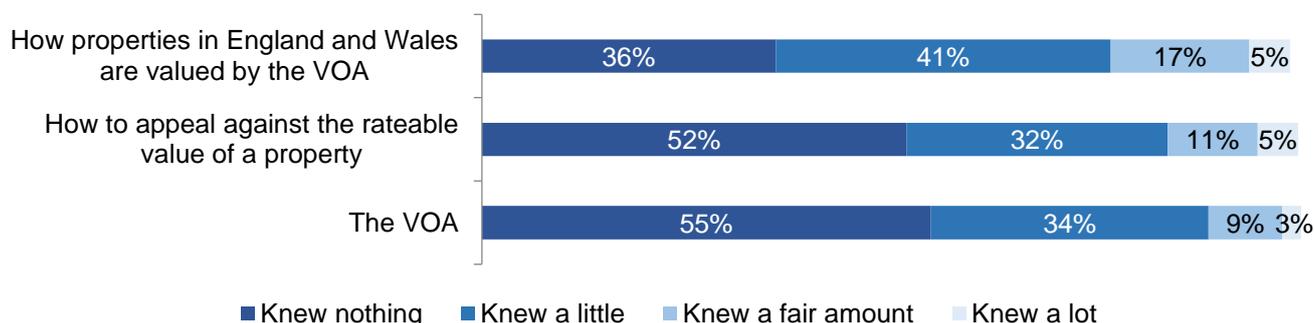


Base: All unrepresented CT customers (1,268). Q39. Now thinking about the way the VOA works, and your experience of the appeals process, can you tell me whether you agree or disagree with each of the following statements?

2.2.2: Knowledge of the VOA (pre- and post-appeal)

To gain an understanding of unrepresented CT customers' knowledge of the VOA, the appeals process and how properties are valued, customers were asked how much they knew about three specific areas before they made their appeal against the council tax banding of their property. At least a half of unrepresented CT customers said they knew nothing about the VOA (55%) or how to appeal against the council tax banding of a property (52%). However, levels of knowledge about how properties in England and Wales are valued by the VOA were higher with just 36 per cent of customers saying that they knew nothing in this instance (Chart 2.3). Knowledge of the appeals process and how properties are valued has remained stable over time since the CTS started in 2012.

Chart 2.3: Unrepresented CT customers 2015: Knowledge of the VOA and the valuation process



Base: All unrepresented CT customers (1268). Q5. Before you started your appeal against the banding of your property, how much, if anything did you feel you knew about...?

Visiting websites for information appeared to influence the level of knowledge the unrepresented CT customers had in the three specified areas. Overall, those who had not visited any websites were more likely to say they knew nothing about each specified area compared with those who had (Table 2.1).

Table 2.1 Unrepresented CT customers 2015: The % who knew nothing about the three specified areas, before they started their appeal

	Total	Visited the VOA website	
		Yes	No
% knew nothing	%	%	%
The VOA	55	53	61
How properties in England and Wales are valued	36	33	47
How to appeal against the rateable value of a property	52	50	59

Base: All unrepresented CT customers (1,268); all visited the VOA website (954); all who did not visit the VOA website (308). Q5_Before you started your appeal against the council tax banding of your property how much, if anything, did you feel you knew about...? Did you feel you knew a lot/knew a fair amount/knew a little/knew nothing?

The majority of unrepresented customers had some 'in-depth' knowledge of the evidence that could be taken into account when undertaking a council tax banding review with the majority of unrepresented CT customers correctly reporting that 'the number of bedrooms in the property' (76%) and 'the size of the property' (69%) were evidence that could be taken into account.

Approximately three fifths gave the correct response of 'false' to the statements: 'the condition of the property' (63%) and 'whether the property is near to roadworks/building works/mains repairs etc.' (59%), in relation to whether these factors could be taken into account when determining council tax banding.

It is worth noting that those who had visited any relevant websites during their appeal were more likely, compared with those who had not, to have knowledge that 'the size of the property' is taken into account in a banding review (72% and 60% respectively).

Having knowledge about how properties in England and Wales were valued for council tax banding increased after customers had put in an appeal. Just over a fifth (22%) of unrepresented CT customers felt that they knew at least a fair amount before they had started their appeal compared with more than a half (53%) after the appeal had been completed/mostly completed.

Overall perceived knowledge about general aspects of the VOA, how properties are valued and the appeal process was fairly low. However, when asked about specific details such as whether the number of bedrooms in the property or the size of the property were evidence that could be taken into account, a much greater proportion were aware that these factors were taken into account.

2.2.3 Good and bad experiences during the appeals process

All unrepresented CT customers who had direct contact with the VOA were asked whether they had experienced any positive aspects, or conversely, any problems during the appeals process. Overall they divided into three groups: those who said they experienced something that pleased them (42%), those who had encountered problems (34%), and those who said that they had neither experienced anything that pleased them nor encountered any problems (34%).

Of the unrepresented customers who had experienced something that pleased them, interactions with staff clearly influenced their response. Chart 2.4 provides full details but helpfulness, good communication and quick response were aspects mentioned by at least three in ten respondents.

Chart 2.4: Unrepresented CT customers who experienced something that pleased them: top 3 reasons given



Base: All unrepresented CT customers who experienced something that pleased them (234) Q23c. Thinking about what pleased you; can you tell me what happened? All mentions of 4% or more. NOTE: Multiple responses were allowed.

Some examples of comments made by unrepresented CT customers which demonstrate their reasons for being pleased are laid out below.

“It just seemed efficient and dealt with professionally. Well, they're a Government agency and you don't expect that so it was a nice pleasant surprise. The initial letter came back very quickly stating I had a good case against appealing my council tax banding. The response time was very quick.”

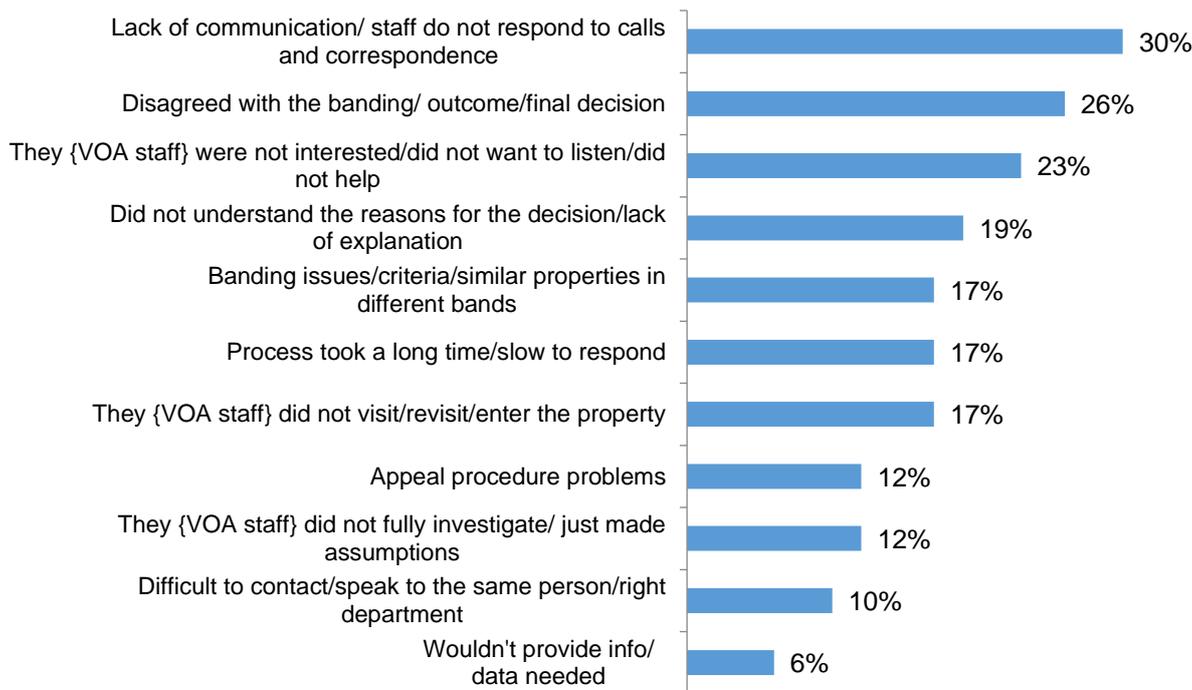
“Clarity of discussion via email. The politeness of it all as well, it was nice to receive a human email that explained everything well, it was individual. I also liked the fact the VOA was willing to deal with the whole process over email, rather than traditional methods of contact like letters or phone calls as I find email easier.”

“The communication was good. Letters informed me of what was going on. It was good to be kept informed on the progress of the appeal.”

“The speed and responsiveness I received from the VOA. I didn't know much about the VOA, so the fact I got a response at all was good. They seemed like a bit of an abstract organisation at first.”

As mentioned, a similar proportion (29%) reported that they had experienced issues/problems during the appeals process. Of the unrepresented CT customers who had experienced a problem during the appeals process, the most commonly mentioned problems were lack of communication and disagreeing with the banding/outcome/final decision. Chart 2.5 provides full details of problems experienced during the appeals process.

Chart 2.5: All unrepresented CT customers who experienced problems 2015: Reasons for experiencing problems



Base: All unrepresented CT customers who experienced problems (171) Q23d. Thinking about what problems or issues you encountered, can you tell me what happened? All mentions more than 5% NOTE: Multiple responses were allowed.

Some comments made by unrepresented CT customers (selected to illustrate the top 3 issues) are given below.

"I had no response. I tried to contact them. It is very hard to reach someone, they don't call you back and you get through to different people each time. You just can't contact anyone."

"I had to push all the time for the answer and the decision was made by an assessor who used Zoopla and Google maps. My next door neighbour's house is cheaper and exactly same. She also told me there would be no point appealing as the decision is final. I've not been able to do anything. Nobody had the common decency to come and visit my property. They used Google Earth. They should be ashamed of themselves."

"They basically took the banding of my property but they weren't looking at my property they were looking at next doors. So I had to tell them they were looking at the wrong house. The length of time it took was too long."

"The telephone call that I made in regards to the initial enquiry, the person, on the other side of the line, was just trying to distract and encourage me not to bother with the appeal."

2.2.4 Views on the Appeal outcome

The overwhelming majority (94%) of unrepresented CT customers had received an indication of a decision from the VOA about the appeal for their property, even if it was only an interim decision (this is a similar proportion to 2014 customers). Three in ten unrepresented CT customers (30%) had received a decreased council tax banding, whilst just under a half reported no change to banding (48%). In terms of the decisions taken, of those who had received an outcome:

- Around two fifths (41%) reported that they got the outcome they had hoped for. Those who had appealed because they thought their 'banding was wrong' were less likely to have got the outcome they had wanted (38%) than either those who had appealed because they wanted 'the property deleted from the list' (63%) or where 'splitting or merging properties' (59%).
- Around two fifths (42%) said the decision was the correct one but those who had a successful outcome were more likely to report the decision was the correct one than those who had an unsuccessful outcome (successful 93% vs unsuccessful 16%).

- Around three fifths (61%) understood very or fairly well the reasons why the decision on their appeal had been made.

2.2.5 Perceived length of the appeal

Overall, more than four fifths (86%) of unrepresented CT customers' appeals had taken less than 6 months from start to finish. Only two per cent reported that it took more than a year. The length of time taken to complete the appeals process has not changed significantly between the 2014 and 2015 surveys.

2.2.6 Perceptions of the VOA staff

The overall perceptions of the VOA staff were very positive. Around three quarters of unrepresented CT customers agreed (either strongly or tend to agree) that the staff were polite and friendly (75%) and professional (71%). More than two thirds (68%) agreed the staff had responded to their queries within an appropriate timeframe and six in ten (60%) agreed that staff had the knowledge and expertise needed to answer all of their questions. Views on the VOA staff have remained consistent with the previous year (2014).

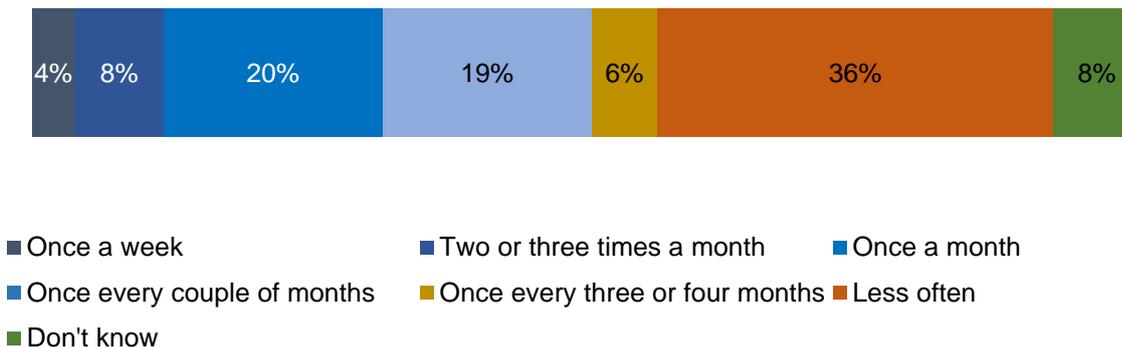
2.3. Communication throughout the process

2.3.1 Direct contact with the VOA

All unrepresented CT customers were asked questions about whether they had direct contact with the VOA (which referred to any kind of correspondence, including written, speaking on the phone, meetings and emails), and how often they had this contact. The vast majority (97%) reported having direct contact with the VOA during their appeal.

Almost a third (32%) had direct contact with the VOA at least monthly, with 12 per cent reporting having contact at least twice a month.

Chart 2.6: Unrepresented CT customers who had direct contact with the VOA 2015: Frequency of direct contact with the VOA during appeal



Q16e. How often did you have direct contact with the VOA during your appeal? Base: All unrepresented CT customers who had direct contact with the VOA (1,230)

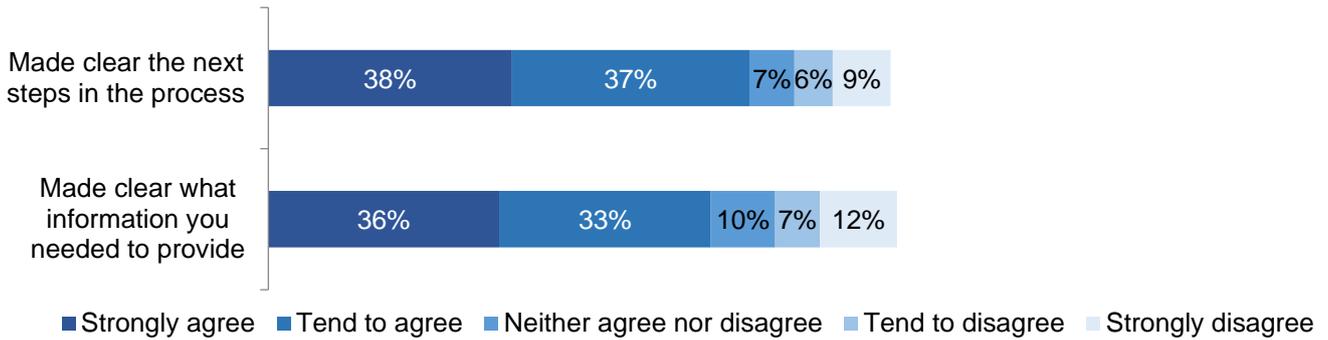
2.3.2 Initial contact with the VOA

Unrepresented CT customers who had direct contact with the VOA used a range of channels to first get in touch with the VOA. The most commonly used channel was by telephone (54%), this was followed by written methods such as email (16%) or letter (19%). Thirteen per cent had first got in touch with the VOA through the website.

Unrepresented CT customers who had direct contact with the VOA had mixed views about their initial communications with the VOA. Whilst just over a third (36%) said they received **all** the information they needed about what the VOA would do to reach a decision on your appeal, nearly a half (47%) said they received most or some of the information they required and 13 per cent did not receive any of the information they required. That being said, agreement among unrepresented CT respondents that the VOA

made the appeal process clear was generally high, with around three quarters agreeing that the VOA made clear what information they needed to provide (68%) and the next steps in the process (75%) (Chart 2.7).

Chart 2.7: Unrepresented CT customers who had direct contact with the VOA 2015: Agreement that the VOA made the process clear from the beginning



Base: All unrepresented CT customers who had direct contact with the VOA (1,230) Q30a. When you first got in touch, do you agree or disagree that the VOA ...?

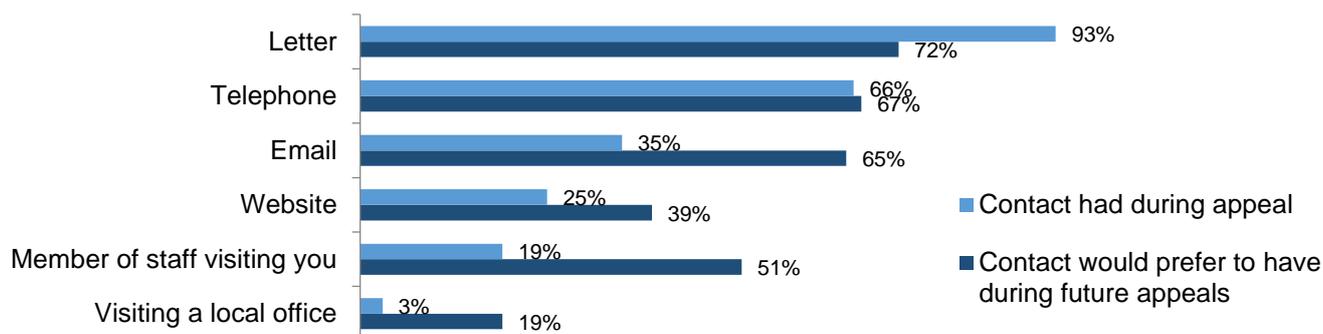
2.3.3 Communication throughout the appeals process

The most commonly used channels, amongst unrepresented CT customers who had direct contact with the VOA, for communicating with the VOA during the appeals process was by letter (93%) and telephone (66%). However, the majority of customers used multiple channels to contact and communicate with the VOA, for example, of those who had contact with the VOA by letter, 65 per cent also had telephone contact and 34 per cent reported email contact.

Customer preferences for future communication channels were somewhat different to the channels currently used. A greater proportion of customers who had had direct contact with the VOA said that during a future appeal they would prefer to be contacted by email, member of staff visiting or by visiting a local office compared with the proportion who said these communication channels had been used during their latest appeal (Chart 2.8). In comparison with unrepresented customers whose appeals ended in 2014, the proportion expressing preferences for all types of contact was higher among 2015 customers, for example 41 per cent expressed a preference for email in 2014 compared with 65 per cent in 2015, and 42 per cent for telephone compared with 67 per cent this year. However, despite the proportion changes, email and telephone contact remained the top two contact preferences among unrepresented customers who had direct contact with the VOA.

For each type of contact the chart shows first the proportion of all respondents who had had contact of that type during their appeal, and then below that the proportion, again of all respondents, who would like that form of contact in future.

Chart 2.8: Unrepresented CT customers who had direct contact with the VOA 2015: Methods of contact with the VOA during the appeal



Base: All unrepresented CT customers who had direct contact with the VOA (1,230) Q32. During the appeal through which, if any, of the following methods did you have contact with the VOA? Q33. And, through which of the following methods would you prefer to have contact in any future dealings with the VOA? NOTE: Multiple responses were allowed.

2.3.4 Customer opinion of written communication

Written communications with the VOA (specifically via letters or emails) were generally well received. Nearly three quarters (72%) agreed that their written communications were easy to understand.

2.3.5 Use of, and satisfaction with, websites as sources of information whilst appealing

The majority (77%) of unrepresented CT customers had visited at least one of the listed websites to get information about their council tax banding, either prior to starting or during their appeal (and this is a significant increase on the previous year (2014 – 65%). The most commonly mentioned websites were the VOA (59% up from 45%), GOV.UK (54% up from 30%) and local council websites (54%). Nearly seven in ten (69%) had visited either the VOA or GOV.UK website; whilst around two fifths (44%) had visited both websites (although this needs to be treated with some caution since the VOA website is now actually part of the GOV.UK website). Nearly a quarter of organisations interviewed stated they did not use any websites to look for information (Chart 2.9).

Chart 2.9: Unrepresented CT customers 2015: Use of websites as sources of information during appeals

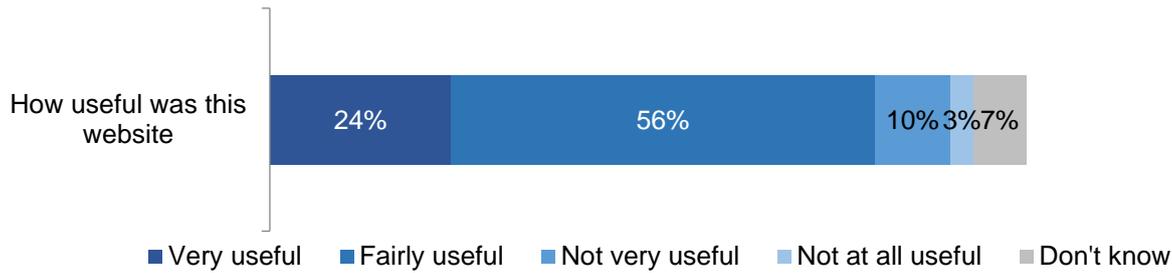


Base: All unrepresented CT customers (1,268) Q26. Did you visit any of the following websites to get information about your council tax banding, prior to starting or during your appeal? Mentions of 3% or more. NOTE: Multiple responses were allowed.

Of those that visited websites to look for information, the vast majority (93%) were able to find at least some of the information they had looked for. However, less than a quarter (23%) said that the websites they visited had given them **all** of the information they needed. The GOV.UK website was well received amongst those who had visited the site with four fifths (80%) reporting that the site was at least fairly useful; including

nearly a quarter (24%) who said it was very useful (Chart 2.10) (it should be noted that those who said they visited the VOA website but not the GOV.UK website were not asked this question).

Chart 2.10: Unrepresented CT customers who had visited the GOV.UK website 2015: Usefulness of the GOV.UK website in getting information about council tax banding



Base: All unrepresented CT customers who had visited the GOV.UK website (656)
 Q26aa. Thinking about your use of GOV.UK to get information about council tax banding, how useful was this website?

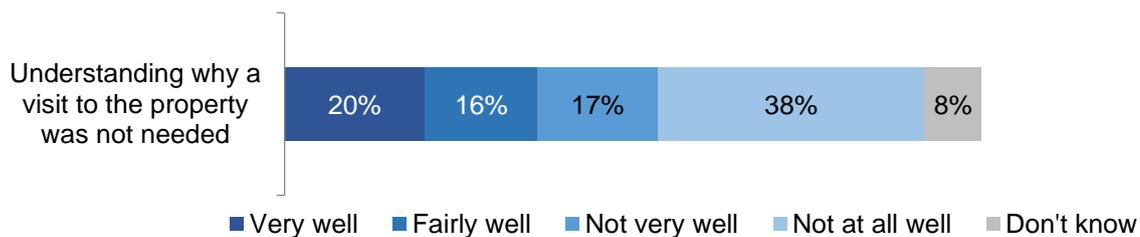
2.3.6 Visits from the VOA

Personal visits by an inspector or other VOA staff member were not common, with just 22 per cent reporting they had received a personal visit. Amongst those who had a personal visit, the visit was seen as beneficial, with the majority of these customers feeling that the visit contributed to the VOA resolving their appeal (70%).

Over a half (55%) of customers who did not have an inspection/visit by member of the VOA staff said they did not understand (either not very well or not at all) why a property visit was not required. The proportion who did not understand was highest amongst:

- Those who had appealed because they felt their council tax band was wrong (58%)
- Those whose band was either increased or did not change after the appeal (74%).

Chart 2.11: Unrepresented CT customers who did not have a visit from a VOA inspector/member of staff 2015: Understanding why a visit from the VOA to the property was not necessary



Base: All unrepresented CT customers who did not have a visit from a VOA inspector/member of staff (436) Q37. Overall how well would you say you understood why a visit to your property was not needed? *NOTE: This question was asked at Q2 and Q4 only*

3. VOA Customer Tracking Survey Results: Represented CT Customers

3.1 Context

3.1.1 History of working with agent

For the majority of represented CT customers, their most recent appeal was the first time they had worked with an agent (91%). The most common way for an agent to approach a CT customer was by face to face cold calling (67%), this was followed by cold calling by telephone (20%) and fewer than one in ten (8%) by letter. Just one per cent of represented CT customers had approached the agent themselves.

Of those who were approached by an agent, more than four fifths (83%) reported that the approach by the agent was the first time they were aware they could appeal their council tax banding.

The majority (93%) of represented CT customers said that their agent approached the VOA because the customer thought that their council tax banding was wrong.

3.1.2 Payment structure agreed

Just under a quarter (23%) of represented CT customers said that their agent had charged them upfront fees to make the appeal for them. Of the 38 people who were charged upfront fees, 32 reported that these fees were not refundable if the appeal was unsuccessful.

3.1.3 Satisfaction with agent

Satisfaction with the agent was mixed; around a half (51%) of represented CT customers were satisfied to some extent with the way their agent dealt with the appeal for the property but almost three in ten (29%) said they were fairly or very dissatisfied (24% were very dissatisfied).

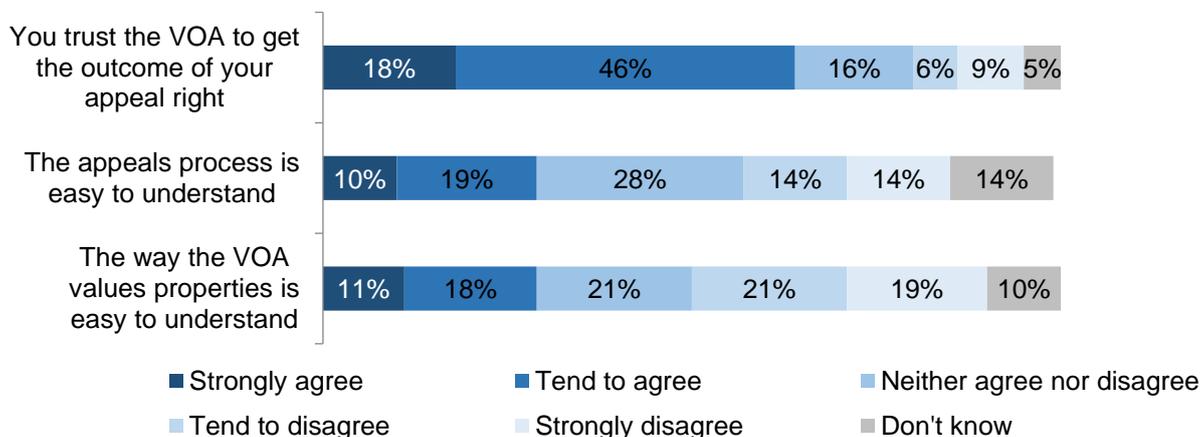
3.2. Perceptions of the VOA and appeals process

3.2.1 Overall perceptions

The next section covers questions relating to the VOA's reputation in terms of their integrity and whether their operating processes are easy to understand. On the whole the VOA was seen as an organisation that could be trusted; nearly two thirds (63%) agreed to some extent that they can trust the VOA to get the outcome of their appeal right; around one in seven (15%) disagreed with this statement.

Represented customers showed less favourable opinions about the VOA in relation to process and valuations. Fewer than three in ten agreed to any extent that the appeals process is easy to understand (30%) or that the way the VOA values properties is easy to understand (29%) (Chart 3.1). It is worth noting that the proportion who said that the appeals process is easy to understand remained consistent with the previous year.

Chart 3.1: Represented CT customers: Agreement with statements about the VOA appeals process



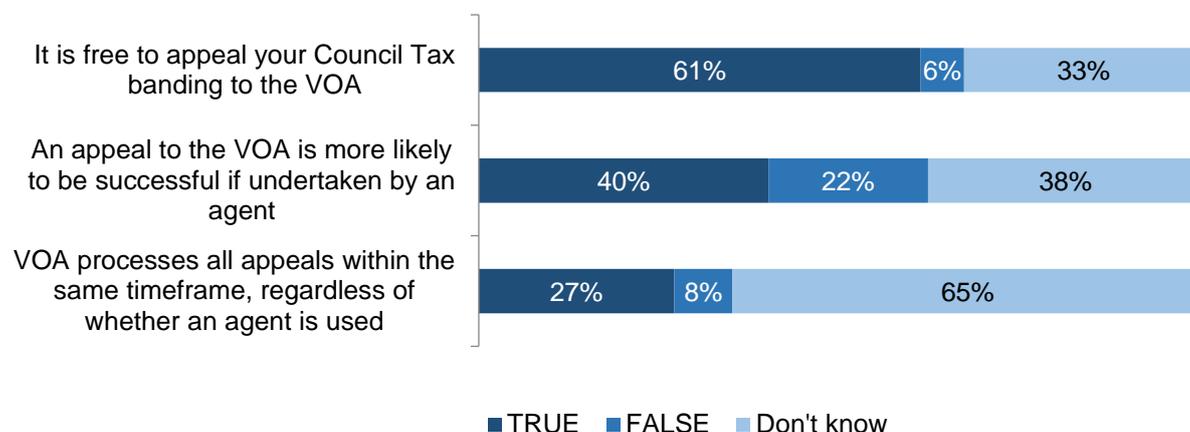
Base: All represented CT customers (162) QD1 Now thinking about all you know about the way the VOA works, even if it is only a limited amount, can you tell me whether you agree or disagree with each of the following statements?

3.2.3 Knowledge of the VOA

Levels of perceived knowledge of how properties in England and Wales are valued for Council Tax banding was fairly low; almost a quarter (24%) said that they knew a least a fair amount (only 3% knew a lot), whilst more than two fifths (43%) knew a little and a third (33%) still knew nothing.

To determine their knowledge of the process for appealing Council Tax banding represented CT customers were asked whether three statements were either true or false. Around three fifths (61%) correctly answered 'true' that it is "Free to appeal your Council Tax banding to the VOA". Perceptions of whether their appeal were more likely to be successful and whether the appeals were processed within the same timeframe were more skewed, with less than a quarter giving the correct response (Chart 3.2).

Chart 3.2: Represented CT customers: Knowledge of the process of appealing their council tax banding



Base: All represented CT customers (162). QC2 I am now going to read you some statements about the process for appealing your council tax banding and I would like you to tell me whether you think they are true or false

3.2.4 Views on the Appeal outcome

More than a half (57%) of represented CT customers had received an indication of a decision from the VOA about the appeal for the property, even if it was only an interim decision (this is an increase from 2014, 41%). Two fifths (40% vs 30% previous year) had seen their banding decreased, whilst around a fifth reported no change to the banding (15% vs 11% previous year). Just over two fifths (42%) of CT represented customers had not received any decision from the VOA at the time of interview.

Amongst customers who had received an outcome from the VOA, three quarters (75%) had obtained the outcome that they had wanted and around four fifths (81%) felt that the VOA decision was the right one. The proportion who felt that the decision was the right one has increased since 2014 (73% vs 81% 2015).

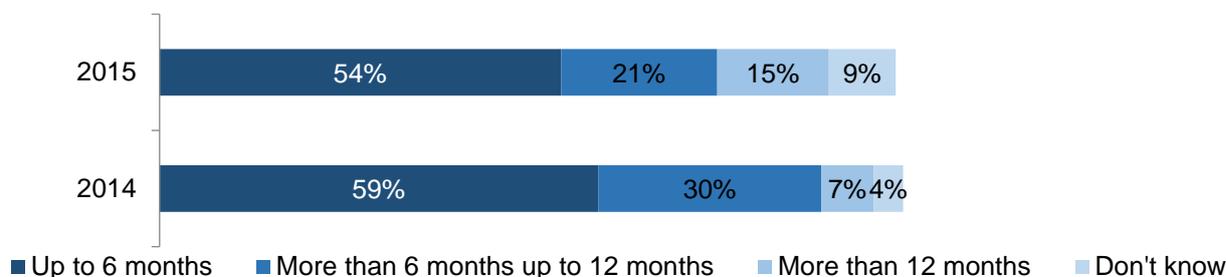
Success of appeal was a factor in whether customers felt that the VOA decision on their appeal was the right one; with those who had a successful outcome more likely to report the decision was the correct one than those who had an unsuccessful outcome (100% and 44% respectively).

3.2.5 Views on the length of the appeal

Overall, more than a half (54%) of CT represented customers said that their appeal had taken less than six months to complete from the time it started, and 15 per cent took more than a year. None of the CT represented customers reported that their appeal took more than 18 months. Overall this is consistent with the previous year.

The perceived length of time taken to complete the appeals process has changed slightly between 2014 and 2015. The proportion of CT represented customers whose appeal took between 6 to 12 months has fallen (from 30% 2014 to 21% 2015); in contrast the proportion who said more than 12 months has increased (from 7% 2014 to 15% 2015) and don't know has increased (from 4% 2014 to 9% 2015).

Chart 3.3 Represented CT customers 2015: Length of time appeal taken from the start of appeal, over time amongst all represented CT customers



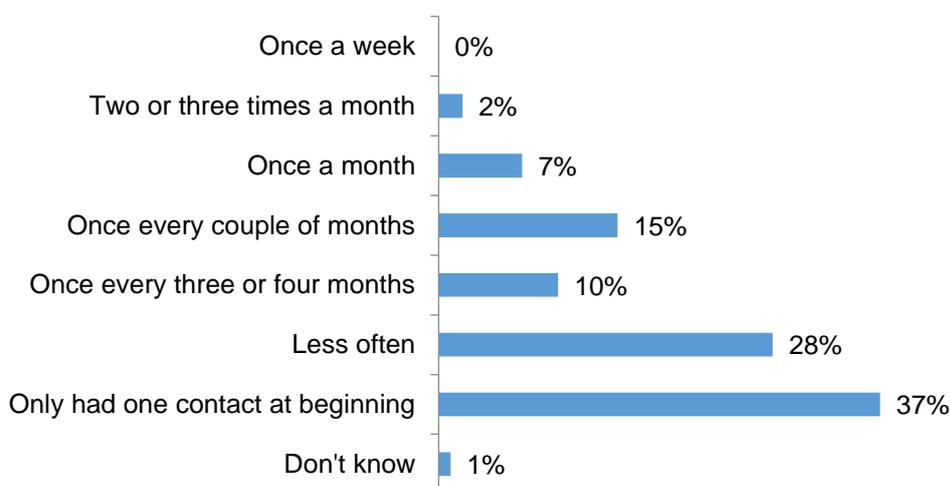
Base: All represented CT customers: 2015 (162); 2014 (256) A18. As far as you are aware, how long has the appeal taken from the time it started?

3.3. Communication throughout the process

3.3.1 Communication with agents

Communications with the agent tended to occur infrequently. Fewer than one in ten (9%) had communicated with their agent at least once a month, and nearly two fifths (37%) had only had one contact with the agent at the beginning (Chart 3.4).

Chart 3.4: Represented CT customers 2015: Frequency of communication with agent



Base: All CT represented customers (162)

QA19. How often have you had contact with your agent since starting the appeal for the address? Did you have contact at least ...?

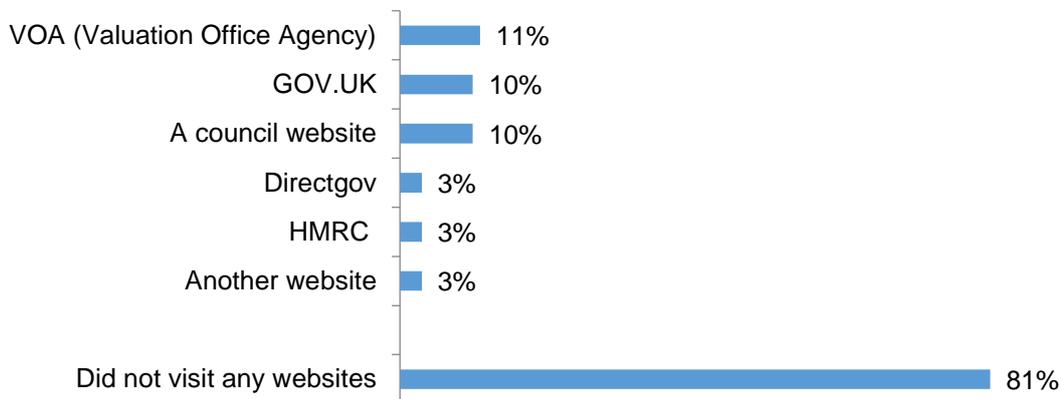
3.3.2 Direct contact with the VOA

The majority (83%) of CT customers who were represented by agents had not had any direct contact with the VOA (and this was a similar proportion to 2014, 77%). Direct contact was counted as any written correspondence, a physical property inspection, speaking on the phone or receiving emails. Of those customers who had direct contact the most commonly mentioned form of communication was a letter (15%), followed by the telephone (5%). One per cent had communication via email or through an inspection/staff visit.

Customers who received written correspondence from the VOA, and had received a decision on their appeal, were asked whether they agreed or disagreed that the advice and information in the VOA's written communications was easy for them to understand. Nearly three quarters (74%) of those who received written communication agreed that it was easy for them to understand, and more than two fifths (42%) of this group strongly agreed. It should be noted that the base size for this question is less than 100 (89 respondents) and this data should be treated with caution.

During the appeal process, the majority of respondents represented by agents did not visit any websites to look for information (81%). The most commonly visited sites were the VOA website and GOV.UK. Around one in seven (14%) had visited either the VOA or the GOV.UK website; whilst fewer than one in ten (7%) had visited both websites (although this needs to be treated with some caution since the VOA website is now actually part of the GOV.UK website).

Chart 3.5: Represented CT customers 2015: Websites used for advice or information during the appeal



Base: All CT represented customers (162) QBB1. Did you visit any of the following websites to get information about your council tax banding, prior to starting or during your appeal? NOTE: Multiple responses were allowed.

Comparison of CT Represented versus Unrepresented Customers

Whether an appellant had made the appeal themselves or hired an agent to undertake the process on their behalf had more of an impact on perceptions and views of the VOA compared with non-domestic rate customers. Perceptions of the VOA were mixed: unrepresented appellants tended to have a less positive view than represented appellants, with fewer agreeing that they can trust the VOA to get the outcome of their appeal right (46% vs 64%) but they were more likely to agree that the appeals process is easy to understand (59% vs 29%). Similarly low proportions of both groups felt that the way the VOA values properties is easy to understand (37% vs 29%).

Unrepresented appellants tended to have more positive perceptions about the VOA staff compared with represented appellants who had had direct contact with the VOA. This may be because their frequency of direct contact with staff is much lower (22% of represented customers had direct contact vs 97% of unrepresented customers).

The perceived length of time the appeal took from the start of appeal varied by whether the customer represented themselves or hired an agent; appeals undertaken by unrepresented customers tended to be shorter compared with customers who had a representative. More than four fifths (86%) of unrepresented customers said their appeal took less than six months from start to finish compared with just over a half (54%) of those customers who were represented.

Searching for information on websites during the appeals process was limited to unrepresented customers: the majority (77%) of unrepresented customers had visited at least one website to get information about their council tax banding compared with less than a fifth (18%) of represented customers.

Trends

The VOA asked GfK to look at specific questions and either look back on time series data from when the survey started in 2012 or in comparison with the previous years' survey. References to trends are therefore made within these limitations. Overall, the trends that we looked at were consistent with the time series data/previous years' survey. The following exceptions were notable:

Unrepresented CT customers

- Unrepresented CT customers whose appeal completed in 2015 were much more likely compared with unrepresented CT customers whose appeal completed in 2014 to express a preference for communications during any future appeal to be via email (67% vs 41% respectively) and telephone (67% vs 42%).
- The proportion of unrepresented CT customers who had visited at least one of the listed websites had increased from 65 per cent amongst unrepresented CT customers whose appeal completed in 2014 to 77 per cent of unrepresented CT customers whose appeal completed in 2015.

Represented CT customers (please note due to the small base size in 2015 this data should be treated with caution.)

The proportion of represented CT customers who:

- had received an indication of a decision from the VOA has increased from 41% 2014 to 57% 2015.
- thought that the decision they received was the right one increased from 73% 2014 to 81% 2015
- whose appeal had last 12 months or more increased from 7% 2014 to 14% 2015

Methodology

GfK were commissioned by the Valuation Office Agency to undertake their 2015/16 Customer Tracking Survey. Data continuity is essential in tracking surveys and therefore GfK were careful to replicate the method used on previous waves. The survey was conducted quarterly using computer-assisted telephone interviewing (CATI). Fieldwork lasted between five and six weeks each quarter.

Sampling was undertaken by GfK, following the sampling manual and guidelines provided by the Valuation Office Agency. The sampling approach was based on a random probability approach where the sample was selected at random within each individual stratum. The sample was selected on a quarterly basis.

An advance letter was sent to the selected sample by the Valuation Office Agency to provide an opportunity to “opt-out” of the survey. Once the opt-out period had ended GfK undertook number look-ups for those without a telephone number in the sample file.

Fieldwork dates and interviews completed each quarter shown in Table 1:

Table 1: Fieldwork dates and number of interviews achieved:

	CT unrepresented customers	CT represented customers	Fieldwork Dates
Q1	283	46	25/06/15 – 31/07/15
Q2	268	80	14/09/15 – 20/10/15
Q3	348	19	20/01/16 – 22/02/16
Q4	369	15	17/03/16 – 25/04/16
Total	1,268	160	–

The data was weighted according to the profile of appeals that were recorded as cleared by the VOA between January and December 2015, specifically to the region of the claim and whether it was classed as successful or unsuccessful in the Valuation Office Agency’s records. For CT data only, the type of appeal i.e. informal (CR15) or formal (IPP) was also included in the weighting matrix.

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.

Full methodological details can be found in the published technical report 2015/16.

Appendix 1: Sample breakdowns of CT customers

	Unrepresented	Represented
Selected sample (excluding opt-outs)	4765	2116
Sample available (with telephone numbers)	3701	548
Completed interviews	1,263	161
Contact attempted (voicemail, soft appointments etc)	600	67
Ineligible	212	14
Refusal	768	175
Stopped interviews	96	21
Other non-response (away during fieldwork, language difficulties etc)	334	58
Wrong number	345	52
Response rate unadjusted	34%	29%
Response rate adjusted (removing ineligible and wrong number)	40%	33%

Appendix 2: Sample characteristics

	Unrepresented %	Represented %
Age:		
16-44	31	7
45-64	41	35
65+	22	53
Gender:		
Male	56	56
Female	44	44
Working status:		
Working	63	37
Not working	35	62
Types of appeal:		
CR15 (formal)	24	82
IPP (formal)	76	19
Property ownership:		
Owned outright by the household	45	68
Being bought on mortgage	41	26
Other/refused	12	5

Use Made of the Data

This publication is being released as part of a general drive towards making the 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

Valuation Office Agency Customer Tracking Survey 2014/15:

<https://www.gov.uk/government/publications/customer-tracking-survey-report-findings-201415>