

Customer Tracking Survey 2015/16 – Non-Domestic Rate (NDR) Customers

Prepared by: GfK

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Valuation Office
Agency

Main Findings

Overall experience:

Almost a half (49%) of unrepresented customers' appeals were reported to be resolved within six months (34% within six months for those represented by agents). Just under a half of unrepresented customers reported a good overall experience (48%), and this is very much in line with the trend from previous years of the survey. Around a third (35%) said their experience was poor. Overall perceptions were influenced by appeal outcome; unrepresented customers who received a rateable value (RV) reduction were more likely to hold a positive perception of the VOA than those who did not receive a reduction.

Working with agents:

For the majority of represented customers, their most recent appeal was the first time they had worked with their agent (77%). Almost a half (49%) of represented customers were satisfied with their agent, whilst 35 per cent were dissatisfied. Around a third (32%) of those who were dissatisfied said this was because their agent did not explain things or communicate well.

Knowledge of the VOA:

Nearly three fifths of unrepresented customers knew something about the VOA and how non-domestic properties in England and Wales are valued by the VOA (63%).

Overall 70 per cent of represented customers said that their agent gave them information to explain the appeals process. Just over a quarter (27%) said that after the appeal they knew at least a fair amount about how properties are valued.

After the appeal:

Four fifths of unrepresented customers had received an indication of a decision from the VOA about the appeal for the property. Around a third (35%) reported receiving a decreased RV. Among those who had received an outcome, more than two thirds (68%) reported that they understood well why the decision had been made.

Around half (53%) of represented customers had received an indication of a decision. Amongst represented NDR customers who had received an outcome (including those whose cases were withdrawn or struck out), 57 per cent reported that they obtained the outcome they wanted.

Perception of the VOA staff:

Perceptions of the VOA staff were very positive among unrepresented customers. Around four-fifths of unrepresented customers said that the staff were polite and friendly (85%) and professional (78%).

Perceptions were also very positive among represented customers, with around four-fifths of those who had had direct contact with the VOA staff agreeing that the staff were polite and friendly (83%), and professional (80%).

Communication with the VOA:

Among unrepresented customers, the vast majority (96%) reported having direct contact with the VOA during their appeal. Around two fifths (43%) of those who had direct contact reported that this occurred at least monthly. The majority first got in touch by telephone (64%).

Around half (51%) of represented customers had not had any direct contact with the VOA. The most commonly mentioned form of communication was a letter (29%), closely followed by the telephone (26%).

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 rateable value appeals concluded between January and December 2015.

The report is split into sections: unrepresented and represented customers are discussed separately, as their experiences as appellants vary.

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Responsible Researchers:

Heidi Harries
Laura Inman
Veena Natarajan

Enquiries:

Research@VOA.gsi.gov.uk

Media Enquiries: 0300 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/lesors 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. This report details business customers who appealed their Rateable Value (RV).

GfK was commissioned by the Valuation Office Agency to undertake four waves of research (one per quarter) with business property owners or lesors whose appeal completed in 2015. The organisations interviewed tended to be small to medium-sized enterprises. Customers were screened out of the process if their organisation employed more than 250 staff AND managed ten or more properties, on the grounds that it was likely to prove very difficult to contact the right person, although if only one of these applied, they were eligible to be interviewed.

Business property owners/lesors are referred to as NDR (non-domestic rate) customers throughout this report. Customers who were represented by agents during their appeal (represented) and customers who made the appeal themselves (unrepresented) are discussed separately, as their experiences of putting in an appeal to the VOA against their rateable values 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.

2. VOA Customer Tracking Results: Unrepresented NDR Customers

2.1 Context

2.1.1 Profile of unrepresented businesses making an appeal

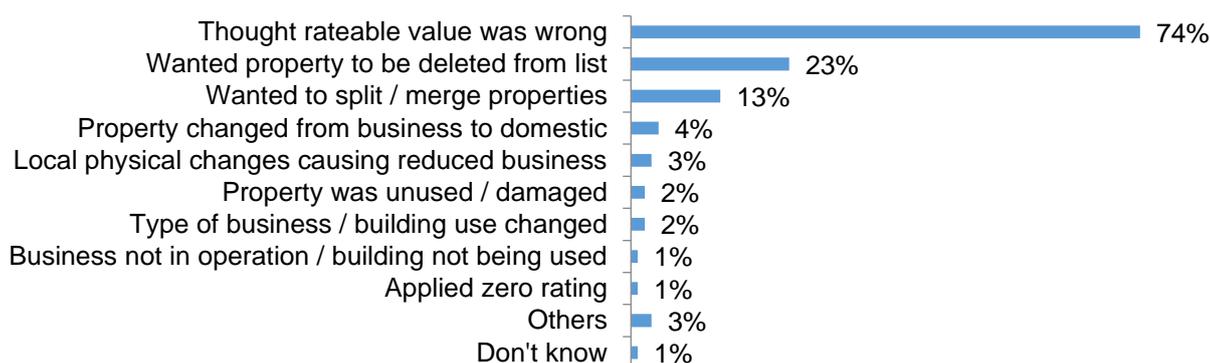
In terms of business profile, of all unrepresented NDR organisations taking part in the survey:

- Just over a quarter of organisations were appealing about a shop or retail premises (27%), about a fifth about hospitality services' premises - restaurants or similar (18%) and very small minorities (fewer than 5% of unrepresented NDR customers) about recreational properties or land or manufacturing premises.
- More than a third (34%) had been operating for less than five years (including 7% who were appealing on behalf of a business that was less than a year old), while just over a quarter (28%) were in operation for over 20 years. Six per cent had gone into administration or closed since the appeal.
- Almost two thirds (63%) reported that their organisation was responsible for (owning or leasing and paying the business rates on) one property. Indeed the majority of organisations interviewed were small to medium-sized enterprises with fewer than ten properties (86%). These proportions have remained consistent since the start of the Customer Tracking Survey.
- Nearly three quarters (73%) employed fewer than 10 staff, which is in line with the trend from previous years (2012/2013 74%, 2013/2014 73%, 2014/2015 69%). Only a minority (8%) reported employing 25 people or more.
- Just over a quarter (26%) had been approached by an agent to handle their appeal to the VOA, but did not take this up.

2.1.2 Contacting the VOA

Almost three quarters of NDR unrepresented customers had got in touch with the VOA to appeal their rateable value because they thought it was wrong (74%). The second most common reason was that they wanted the property deleted from the list (23%) and/or wanted to split/merge properties (13%). A full list of reasons can be found in Chart 2.1.

Chart 2.1: Unrepresented NDR customers 2015: reasons for appealing



Base: All unrepresented NDR customers (1,459) Q04. Why did you get in contact with the VOA about your rateable value? Was it because ...? NOTE: multiple responses were allowed

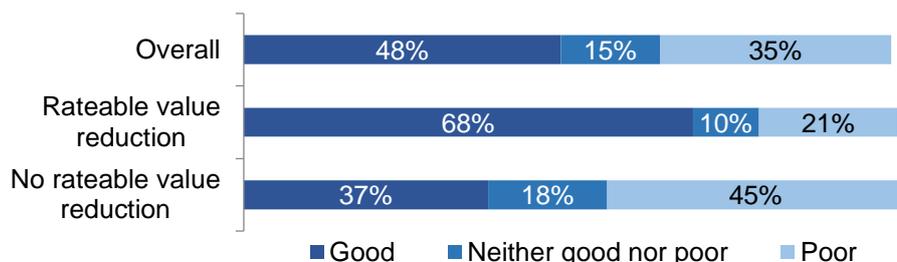
Just under three in ten customers (28%) had received a letter from the VOA notifying them of a change to their rateable value before they started their appeal.

2.2 Perceptions of the VOA and appeals process

2.2.1 Overall perceptions

Opinions of dealing with the VOA amongst respondents were fairly positive, with just under half reporting that their overall experience had been good (48%), including 21 per cent who said it was very good. The proportion reporting a good overall experience has remained fairly stable over time (46% 2013, 50% 2014 and 48% 2015). Customers whose appeals ended in 2015 who received a rateable value (RV) 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 an RV reduction (68% compared with 37%). Chart 2.2 provides full details.

Chart 2.2: All unrepresented NDR customers who had direct contact with the VOA 2015: Overall experience of dealing with the VOA versus those given RV reduction or no RV reduction



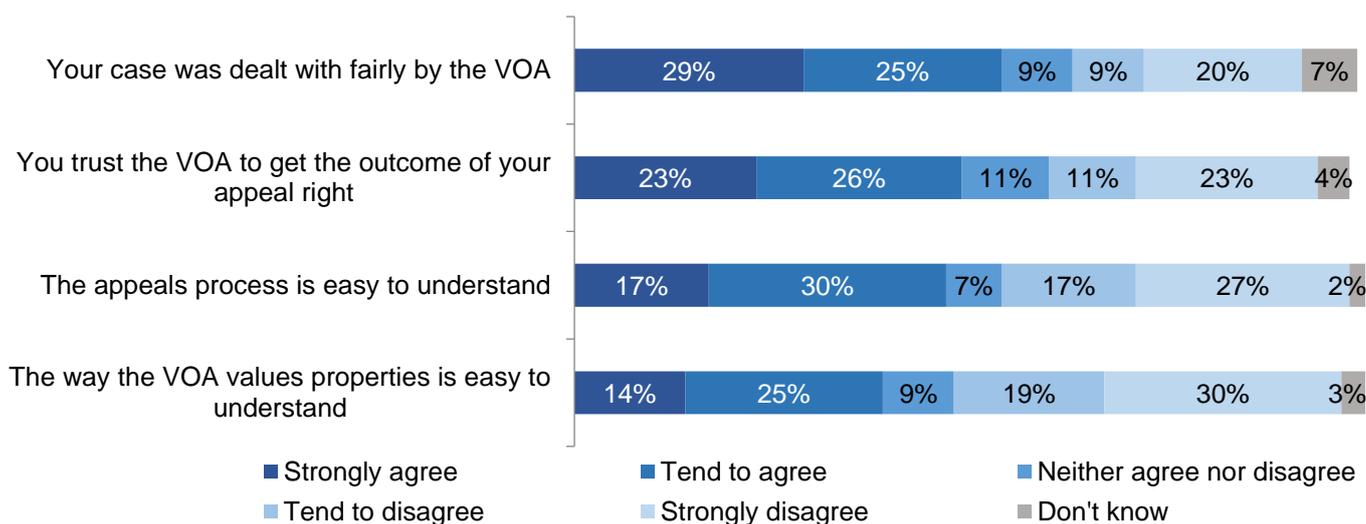
Base: All unrepresented NDR customers who had direct contact with the VOA (1,404); all who received a rateable value reduction (530), all who did not receive a rateable value reduction (280) Q23. Thinking just about the service you received, how would you rate your overall experience of dealing with the VOA?

NOTE: Some customers' appeals were withdrawn/struck out so the base given does not total all unrepresented NDR customers surveyed

Views about the VOA on individual aspects of the process were mixed; around a half of unrepresented NDR customers agreed their case had been dealt with fairly (54%), that they trusted the VOA to get the outcome of their appeal right (49%) and/or they understood the appeals process generally (47%). Levels of agreement were lower in relation to understanding how properties were valued (39%). See Chart 2.3 for full breakdowns of response.

The proportion of unrepresented customers reporting they agreed their case had been dealt with fairly and that they trusted the VOA to get the outcome of their appeal right remains in line with those reported in previous years. In 2014 51 per cent of unrepresented customers felt their case was dealt with fairly, and 50 per cent also agreed they trusted the VOA to get the outcome right.

Chart 2.3: Unrepresented NDR customers 2015: Views on the VOA after the appeal



Base: All unrepresented NDR customers (1,459) 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?

Unrepresented NDR customers tended to have more positive views about the VOA if they had more regular contact with the VOA (at least monthly). For example, customers who had contact at least monthly were significantly more likely to agree that they trusted the VOA to get the outcome of their appeal right (59%) than those who had contact less than once a month (41%).

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

To gain an understanding of unrepresented NDR 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 rateable value of their property. Thinking about their knowledge before their appeal began, around three fifths of unrepresented NDR customers said that they knew something about the VOA (60%) and about how non-domestic and business properties in England and Wales are valued

by the VOA (63%), and just over a half (51%) said they knew something about how to appeal against the rateable value of a property. However, a smaller proportion, around a fifth of unrepresented NDR customers, said they knew either a lot or a fair amount about the VOA and its processes. Perceived knowledge has remained stable over time since the CTS started in 2012.

In-depth knowledge of specific evidence that is taken into account when undertaking a rateable review was mixed. More than four fifths (82%) of unrepresented NDR customers correctly reported that any 'physical changes' to their property needed to be reflected in their rateable value assessment but fewer than half (45%) thought that 'rateable value represents the rent it could be let for in April 2008'. Knowledge about physical changes was higher amongst those whom the VOA had visited during the appeal process (87%) compared with customers whose premises did not receive a visit (74%).

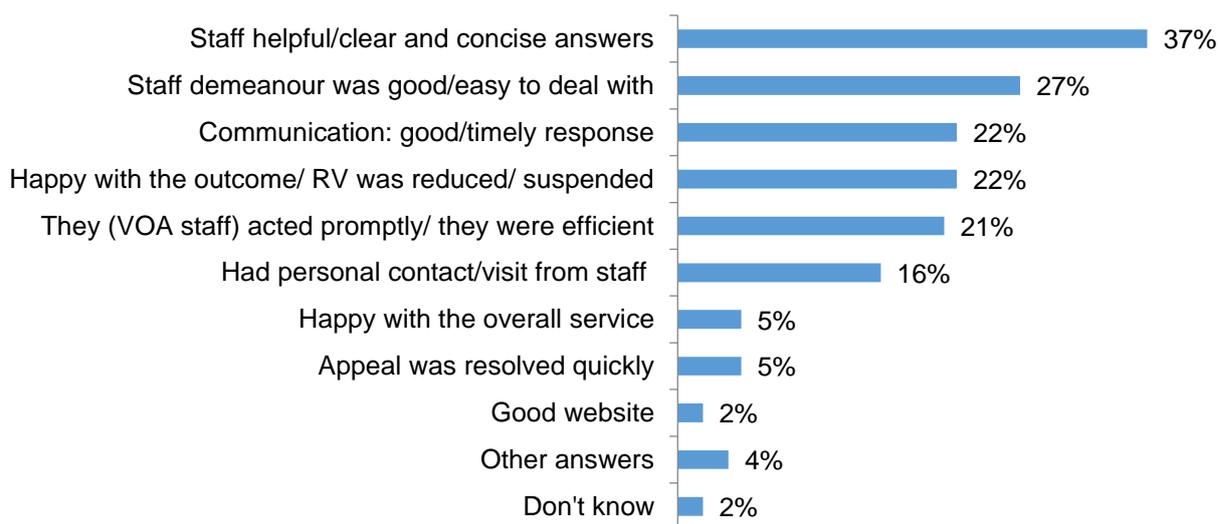
Knowledge about how non-domestic and business properties in England and Wales were valued had increased significantly on completion of their appeal in comparison to before the appeal began. To illustrate, less than a quarter (23%) of customers felt they knew at least a fair amount before they stated their appeal compared with more than a half (53%) after the appeal had been completed/mostly completed.

2.2.3 Experiences during the appeals process

All customers who had direct contact with the VOA who were aware that they had received a decision on their appeal were asked whether they had experienced any positive aspects or, conversely, any problems during the appeals process (625 respondents in total). Overall just under a half (47%) said they experienced something that pleased them but almost three fifths (56%) said they had encountered problems. Around one in seven (15%) reported that they had neither experienced something that pleased them or had any problems.

The unrepresented customers who had experienced something that pleased them most commonly linked this to positive interactions with staff. Chart 2.4 provides full details of reasons for being pleased with their experience. Highest mentions were related to staff helpfulness (37%), staff demeanour/being easy to deal with (27%), communication being good/timely (22%), satisfaction with the outcome (22%) and/or efficiency of the VOA (21%).

Chart 2.4: Unrepresented NDR customers who had received a decision on their appeal 2015: Experiences that pleased them during the appeal process



Base: All unrepresented NDR customers who had received a decision on their appeal who experienced something that pleased them (226) Q23c. Thinking about what pleased you; can you tell me what happened? NOTE: multiple responses were allowed; this question was asked in Q2 and Q4 only

Below is a selection of the verbatim quotes given by respondents when asked in more detail what specifically had pleased them:

"It was the manner it was dealt with and the person I dealt with was extremely helpful and they guided me through the whole process. I would happily go through with him again ... It wasn't a long process"

"The guy I dealt with was absolutely superb, he really helped and made it clear. It was a difficult subject and he made it really simple for me so he was really good"

“They were really good, they took my call, explained everything, communication was good. They didn’t put me on hold and say that person wasn’t in the office, causing me stress. I wasn’t happy with the outcome but I was very happy with the service.”

The triggers for satisfaction with experience of the service could also be a source of issues/problems for others during the appeals process. Of the unrepresented NDR customers who had experienced a problem during the appeals process, the most commonly mentioned problems were lack of communication (28%) and helpfulness of staff (25%). Chart 2.5 provides full details of problems experienced.

Chart 2.5: Unrepresented NDR customers who had received a decision on their appeal 2015: Problems experienced during the appeal process



Base: All unrepresented NDR customers who had received a decision on their appeal who experienced problems (293) Q23d. Thinking about what problems or issues you encountered, can you tell me what happened? Chart shows mentions of 9% or more
NOTE: multiple responses were allowed; this question was asked in Q2 and Q4 only.

Below is a selection of the verbatim quotes given by respondents when asked in more detail what problems or issues they had encountered during their appeal:

“I have been chasing them and they have never had the decency to follow up and ring me. They say they have a backlog and can’t deal with my complaint. My appeal was struck off and I had to submit a new appeal. I find the VOA very disorganised.”

“There was nobody that explained anything, there was no support or counselling.”

“It took too long. I don’t think they make it easy for people to apply for these things and when you do apply they don’t know how to answer questions. I’m sure they can make an easier way of doing it.”

2.2.4 Views on the Appeal outcome

At the time of the survey four fifths (80%) of NDR unrepresented customers had received an indication of a decision from the VOA about the appeal for the property, even if it was only an interim evaluation:

- Nearly three fifths (57%) reported that they got the outcome they had hoped for (significantly higher than the 48% who obtained the outcome they had wanted in 2014). Those who had appealed because they thought ‘the rateable value was wrong’ were much less likely to have got the outcome they wanted (51%) than either those who had appealed because they wanted ‘the property deleted from the list’ (73%) or where ‘splitting or merging properties’ (64%)
- Almost six in ten felt that the decision the VOA had made was the right one (57%). Those who had a successful outcome were far more likely to report the decision was the correct one than those who had an unsuccessful outcome (80% and 41% respectively)
- Nearly seven in ten understood the reason for the decision either very or fairly well (68%). This proportion has remained stable since the CTS started in 2012. Those whose appeals were successful were significantly more likely to feel they understood the decision well (83%) than those whose appeals had been unsuccessful (58%).

2.2.5 Perceived length of the appeal

The perceived length of the appeal varied considerably but for around a half of customers (49%) the appeal lasted up to six months, while 22 per cent said 6 to 12 months, 23 per cent said more than 12 months and four per cent did not know. These results are in line with the 2014 survey where 52 per cent said up to six months, 21 per cent said 6 to 12 months, 22 per cent said more than 12 months and five per cent did not know.

2.2.6 Perceptions of the VOA staff

Overall perceptions of the VOA staff were very positive with around four-fifths of unrepresented NDR customers stating that the staff were polite and friendly (85%) and professional (78%). More than two thirds (67%) said the staff had the knowledge and expertise needed to answer all of their questions. These proportions are in line with the previous year (2014). Sixty per cent agreed that staff responded to their queries within an appropriate timeframe, and this has remained unchanged since the CTS started in 2012. Unrepresented NDR customers were significantly more likely to have a positive impression of staff if their outcome of appeal had been successful and/or they had achieved the outcome they wanted or their appeal had lasted less than a year.

2.3 Communication throughout the process

2.3.1 Direct contact with the VOA

All unrepresented NDR customers were asked about their experience and frequency of any direct contact, including written, between the organisation representative and the VOA. The vast majority (96%) reported direct contact during their appeal. Of these, around two fifths (43%) had had direct contact with the VOA at least monthly, including one in five (20%) reporting having contact at least twice a month. A further fifth (22%) had contact less than once every four months. Two per cent reported that they did not have direct contact and that the appeal was dealt with by a colleague or somebody else. It should be noted that as long as the customer had some knowledge of the appeal, they were able to be interviewed; they did not have to have lead the appeal.

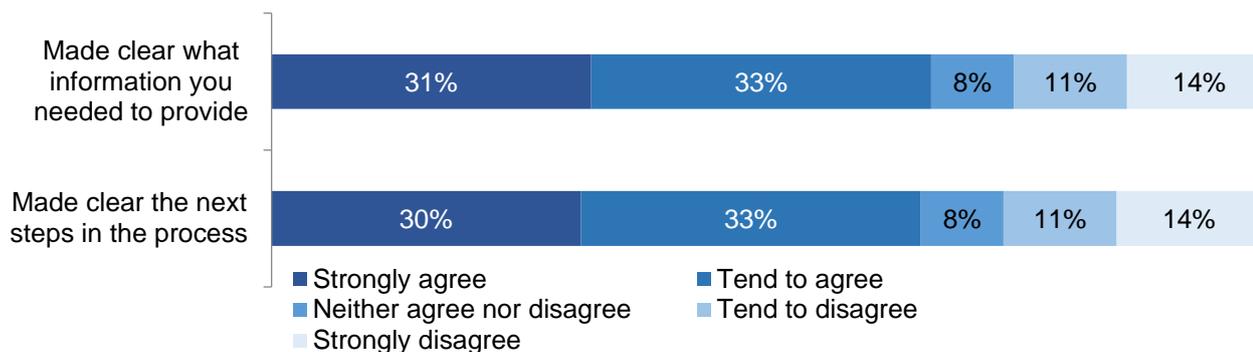
2.3.2 Initial contact with the VOA

A range of channels were used to get in touch with the VOA, the most common being telephone (64%) followed by written methods, including: email (20%), letter (19%) or website (14%).

When asked whether they received enough information about their rateable values at initial contact, just over four fifths (82%) felt they had received at least some of the information they needed; including 23 per cent who had received all the information they required and a further 23 per cent who received most of the information.

Agreement among unrepresented NDR respondents that the VOA made the appeal process clear from the beginning was generally high, with around two thirds agreeing that the VOA made clear the next steps in the process (64%) and what information they needed to provide (64%) (Chart 2.6).

Chart 2.6: Unrepresented NDR customers who had direct contact with the VOA 2015: Agreement that the VOA made the process clear from the beginning



Base: All unrepresented NDR customers who had direct contact with the VOA (1,404) Q30a. When you first got in touch, do you agree or disagree that the VOA ...?

2.3.3 Communication throughout the appeals process

Unrepresented NDR customers used a variety of channels to communicate with the VOA, the most commonly used methods of contact were by telephone (79%), which was followed closely by letter (73%). Full details of communication channels are provided in Chart 2.7. Customers tended to use multiple channels to communicate with the VOA, for example, of those who had telephone contact, 73 per cent also had letter contact and 62 per cent reported email contact.

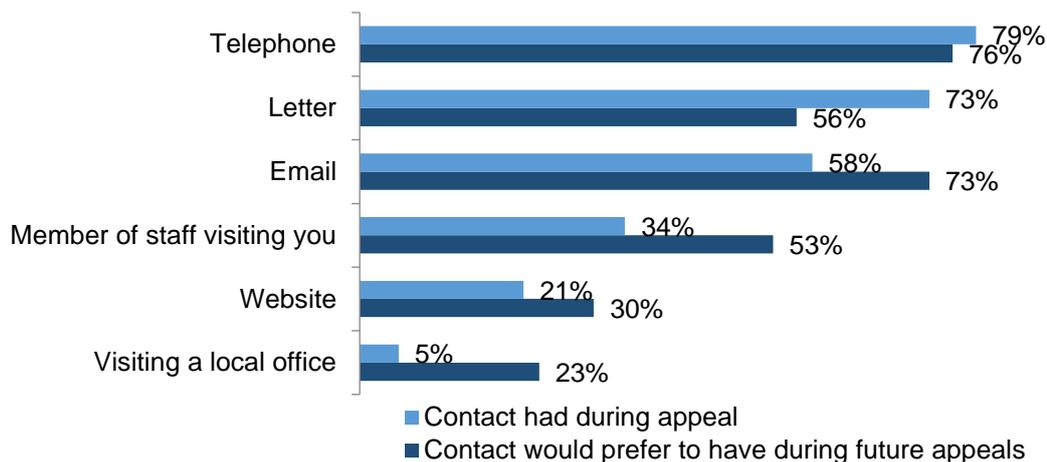
It is worth noting that customers who reported a 'good' overall experience of dealing with the VOA were significantly more likely to say they had telephone contact during their appeal compared with those who had an average or poor experience (84% versus 75% respectively).

2.3.4 Communication preferences

Customers who had had any form of direct contact with the VOA were also asked how they would *prefer* to have contact if they were to raise appeals in future. A comparison between preferred methods and the methods customers had actually used is shown in Chart 2.7. This shows differences between some types of contact people had with the VOA and their preferred choice of communication for any future appeals. For each type of contact chart 2.7 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.

There appears to be a preference for more face to face contact. For instance, whilst 34 per cent reported a member of staff visiting them, 53 per cent said that this was a preference in future dealings with the VOA and whilst only five per cent visited a local office, 23 per cent opted for this as a preference going forwards. In terms of written contact, 58 per cent had received emails but 73 per cent stated it as a preference for the future. In comparison to unrepresented customers whose appeals ended in 2014, the proportion expressing preferences for all types of contact was higher among 2015 customers, for example 55 per cent expressed a preference for email in 2014 compared with 73 per cent in 2015, and 54 per cent for telephone compared with 76 per cent this year. However, despite the changes to the proportions saying each type, email and telephone contact remained the top two contact preferences among unrepresented customers.

Chart 2.7: Unrepresented NDR customers who had direct contact with the VOA 2015: Methods of contact with the VOA during their appeals



Base: All unrepresented NDR customers who had direct contact with the VOA (1,404) Q32. Thinking about the appeals process for the property at this address; 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?

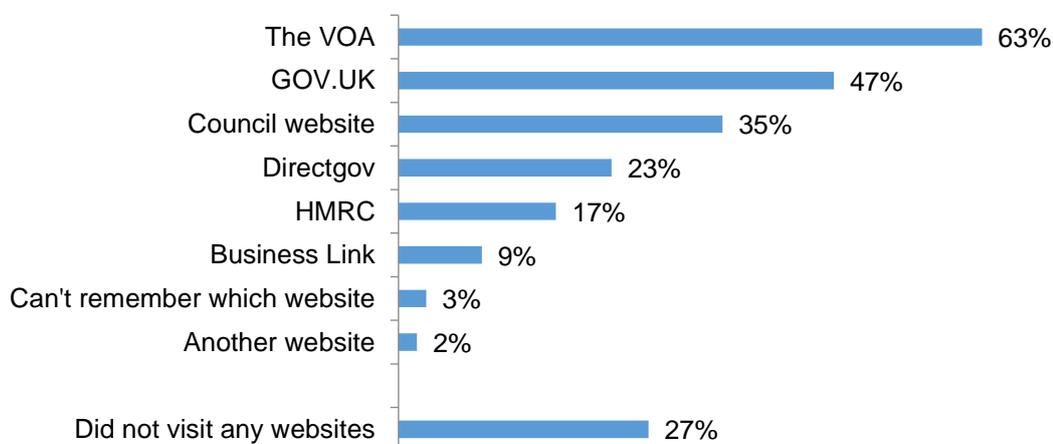
2.3.5 Customer opinion of written communication

Customer opinions of written communication (e.g. letters and emails) were fairly positive with three fifths of customers who received any written communication (60%) agreeing that these were easy to understand, and 22% strongly agreed. However, a quarter (25%) disagreed.

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

Approximately three quarters (71%) of unrepresented NDR customers stated they had visited a relevant website either before or during their appeal to look for information (significantly higher than the 64% reporting this among customers whose appeals ended in 2014 and 2013). The most commonly visited websites were the VOA website (63%, 56% in 2014) and the GOV.UK website (47%, 37% in 2014). It should be noted that the VOA website is now part of the GOV.UK website and caution is therefore needed when looking at these figures separately; overall around two fifths (44%) had visited both the VOA and GOV.UK website; and 66% recalled visiting either. See Chart 2.8 for full details.

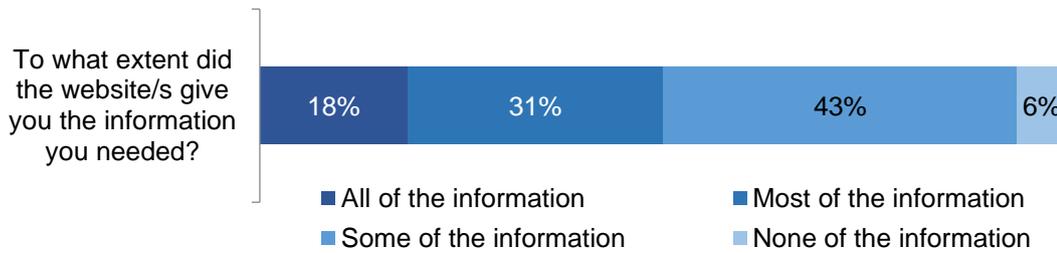
Chart 2.8: Unrepresented NDR customers 2015: use of websites as sources of information during the appeal process



Base: All unrepresented NDR customers (1,459) Q26. Did you visit any of the following websites to get information about rateable values, prior to starting or during your appeal?

Of those that visited websites to look for information, the vast majority (92%) were able to find at least some of the information they had looked for. Around one in five (18%) said that the websites they visited had given them **all** of the information they needed (Chart 2.9).

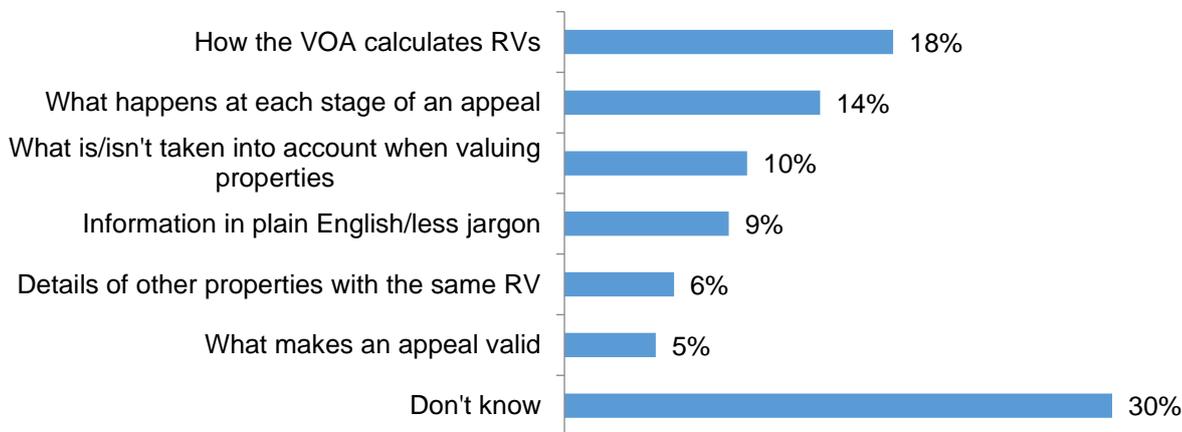
Chart 2.9: Unrepresented NDR customers who visited websites to get information 2015: The extent to which they felt they got the information they needed from the websites they visited



Base: All unrepresented NDR customers who visited websites to get information (1,059). Q27. To what extent did the website/s give you the information you needed? Did it/they give you all of the information you needed, most of the information, some of the information or none of the information?

Amongst those who had not found all the information they required, a sizeable minority (30%) said they did not know what they would have liked more information about (Chart 2.10). Among those who did know, a range of answers were given in terms of what information they required. The most commonly mentioned information requirements included more information on how the VOA calculates rateable values (18%) and what happens at each stage of the appeal process (14%).

Chart 2.10: Unrepresented NDR customers who did not get all the information they needed from the websites they visited: What they would have liked more information about



Base: All unrepresented NDR customers who did not get all the information they wanted from the websites they visited (459) Q28. What would you have liked more information or answers on? *NOTE: This question was only asked at Q1 and Q3. Mentions under 5% not shown.*

The GOV.UK website tended to be viewed positively by users; with almost three quarters (74%) rating the website as either very or fairly useful (it should be noted that those who said they visited the VOA website but not the GOV.UK website were not asked this question).

2.3.7 Visits from the VOA

Personal visits by an inspector or other member of the VOA staff were fairly common with just under a half (48%) of all unrepresented NDR customers reporting that an inspector or other member of staff from the VOA visited their property during their appeal against the rateable value.

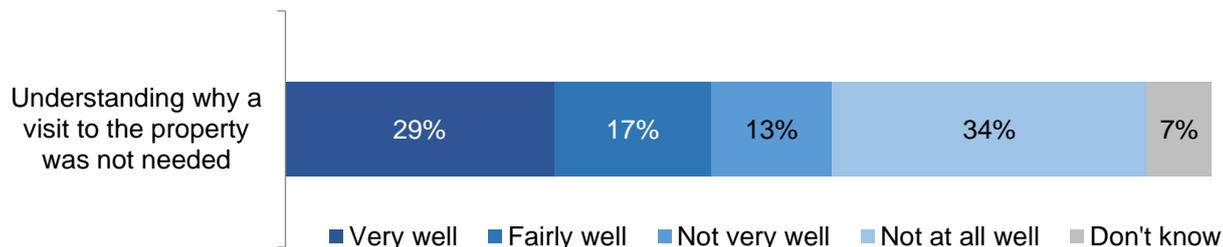
The following groups were more likely to report property visits from the VOA:

- Customers who had more frequent contact with the VOA during their appeal were more likely to report a visit to their property (56% of those who had contact with the VOA at least monthly compared with 43% who had contact less than once a month)
- Those with applications to delete a property from the list or to split/merge properties were more likely to receive a visit (60% and 64% respectively compared with 48% of those who were appealing because they thought their rateable value was wrong)
- Customers whose rateable value decreased (65% compared with 46% of those whose RV increased or stayed the same).

Personal visits to the property were received positively with the majority of customers feeling that the visit contributed to the VOA resolving their appeal (63%). Around a fifth (21%) felt that the visit had not contributed to resolving their appeal at all, and this group were significantly more likely than the average to report that their rateable value had increased or not changed (34%) and to not have got the outcome they wanted (39%).

Unrepresented NDR customers who did not receive a visit from a member of staff from the VOA during their appeal were asked if they understood why it was not needed. There was an almost equal split with 45 per cent of respondents saying they understood to some extent (very or fairly well) as opposed to 47 per cent who did not understand (either not very well or not at all) (Chart 2.11).

Chart 2.11: Unrepresented NDR customers who did not receive a visit from a VOA inspector/staff member 2015: understanding why a visit from the VOA to the property was not necessary



Base: All unrepresented NDR customers who did not have a visit from a VOA inspector/member of staff (354) 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*

2.3.8 The time burden involved in appealing

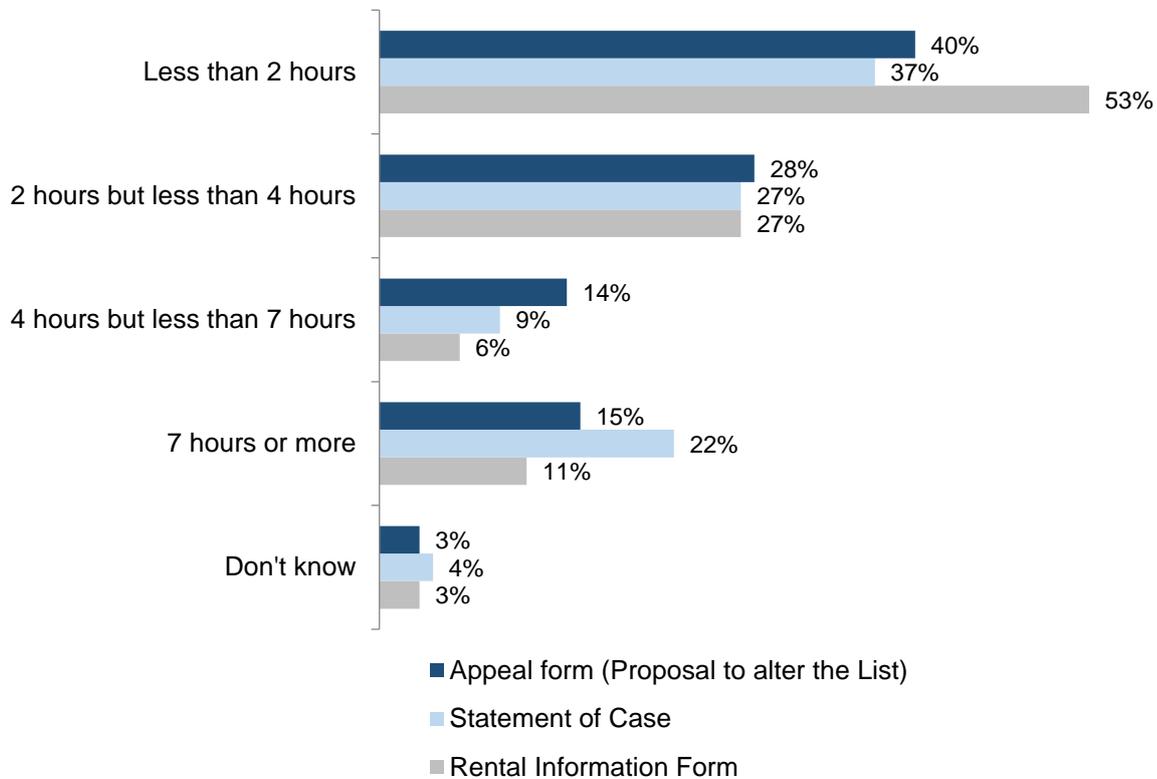
In quarters three and four of the 2015-16 research period, additional questions were introduced for organisations that were not represented by an agent, to assess the time burden associated with filling in the following:

- The 'Appeal Form' to make the appeal (also known as a "Proposal to alter the 2010 list")
- A Statement of Case (which is a statement of issues in the dispute made six weeks before hearings at the Valuation Tribunal)
- Any other forms or paperwork associated with their appeal (if they did not recall the above forms)
- A Request for Rental Information form (this form is not directly part of the appeal process but is used to inform the Valuation Office Agency about the property details, to allow them to assess the rateable value of non-domestic properties).

The most commonly completed form was the Appeal Form (69%). Fewer recalled completing a Statement of Case (39%), other appeal paperwork (24%) or the Rental Information Form (26%). In terms of the amount of time they spent collecting evidence for these, as well as the time they spent filling in these physical forms, Chart 2.12 shows:

- The Rental Information Form was least burdensome to fill in for most respondents (53% did so in less than two hours, and a further 27% within 2 to 4 hours)
- Between six and seven in ten respondents filling in the Appeal Form and/or the Statement of Case said that they had done so within four hours.
- Of the three forms, the Statement of Case demonstrated the highest time burden with 22 per cent of respondents filling it in estimating it took seven hours or more to do so (compared with 15% for the Appeal Form and 11% of the Rental Information Form).

Chart 2.12: Unrepresented NDR customers 2015: Time taken to fill in the appeal forms



Base: All unrepresented NDR customers (783), all unrepresented NDR customers who did not fill in a Statement of Case or Appeal form (241); all who filled in a Rental Information Form (206) Q41. Can you estimate, in hours, how long it took you to complete the appeal form (the Proposal to alter the List)? / Q42. Can you estimate, in hours, how long it took you to complete the Statement of Case? / Q44. Can you estimate, in hours, how long it took you to gather the information required and complete the paperwork associated with your appeal? / Q46. Can you estimate, in hours, how long it took you to gather the information required and complete the Rental Information form/Form of Return? *NOTE: These questions were asked at Q3 and Q4 only*

3. VOA Customer Tracking Survey Results: Represented NDR Customers

3.1 Context

3.1.1 Profile of represented businesses making an appeal

Almost half (48%) of represented NDR customers had fewer than 10 employees, very much in line with the trend data. A further three in ten (30%) reported having between 10 and 49 employees whilst one in six (16%) had 50 or more members of staff. Only four per cent of represented customers were sole proprietors of the business. One per cent reported that the organisation was no longer in business at the time of the interview.

The vast majority (89%) of represented NDR customers were responsible for the business rates of fewer than 10 properties in the last 12 months, and nearly two thirds (65%) were only responsible for the business rates of one property. These proportions have been consistent over time since the CTS started in 2012. As the majority of the respondents were small or medium enterprises, it is unsurprising that only three per cent reported being responsible for the rateable values of over fifty properties.

The represented NDR customers who participated in the survey were from a range of positions within their organisation. Almost half (47%) reported that they were the business owner/CEO/managing director of the company and around one in six were either another director (16%) or a manager below a director level (13%).

3.1.2 Appeal history

The majority of represented NDR customers had made one appeal on commercial properties in the previous two years (73%) and a similar proportion (71%) said it was the first time they had appealed against the rateable value of that particular property.

Discussing the appeal in question, respondents were asked why their agent got in touch with the VOA. The vast majority (90%) appealed because they thought their current rateable value was wrong. Only small proportions appealed because they wanted to split/merge properties (8%) or wanted the property to be deleted from the list (2%). In some cases, the appeal was launched because the customer's agent felt the property's current RV was wrong (5%).

3.1.3 Working with agents

For the majority of represented NDR customers, their most recent appeal was the first time they had worked with their agent (77%), but just over a fifth (21%) had worked with them previously. Of those who had a history with their agent, more than a half (53%) said their relationship had lasted longer than five years. It appears there was a link between satisfaction with agent and length of time working with the agent. Almost three fifths (59%) of those satisfied with their agent had worked with them for over five years.

In the majority (73%) of cases organisations had started working with their agent because the agent had approached them. A fifth (20%) of customers reported that they had approached the agent themselves and this group tended to be made up of customers who had:

- Higher rateable values (25% of organisations with RVs of £25,001 or higher had approached an agent themselves compared with 17% of those with lower RVs) and this is likely to be because these organisations are likely to undertake more appeals and have an existing relationship with an agent.
- Made two or more appeals previously (26% compared with 18% for those whom it was their first appeal).

3.1.4 Agent payment arrangements

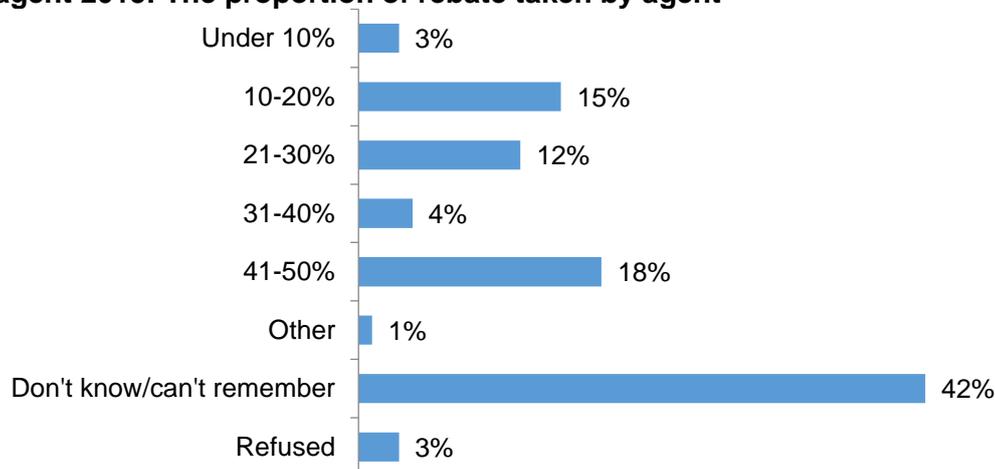
Represented NDR customers reported different payment structures with their agents. The most common was no win, no fee, with just over half of customers (55%) using this method. Paying an upfront fee was relatively less common with a third (33%) reporting that they had this arrangement. Of the two upfront fee options (upfront fee and a percentage of any rebate/savings; and upfront fee with no percentage of rebate/savings), 11 per cent of businesses paid only an upfront fee and did not give a percentage of the rebate/savings to the agent in the case of a win.

The organisation's RV had an effect on the type of payment structure agreed with the representing agent. Businesses with RVs of £18,001 or above were significantly more likely to have no win, no fee arrangements (69% vs 34% of those with RVs of £18,000 or under). Conversely, customers with lower RVs were more likely to pay an upfront fee along with a percentage of any rebate/savings (36% of those with RVs of £18,000 or under vs 14% of those with RVs of £18,001 or more).

Represented NDR customers who reported that they were satisfied with their agent were significantly more likely to have had a no win, no fee arrangement compared with those who were dissatisfied with their agent (69% and 32% respectively).

Those who had a payment structure involving paying their agent a percentage of their rebate, were asked what proportion the agent would take if the appeal was successful. Chart 3.1 provides full details but more than two fifths (42%) said that they did not know.

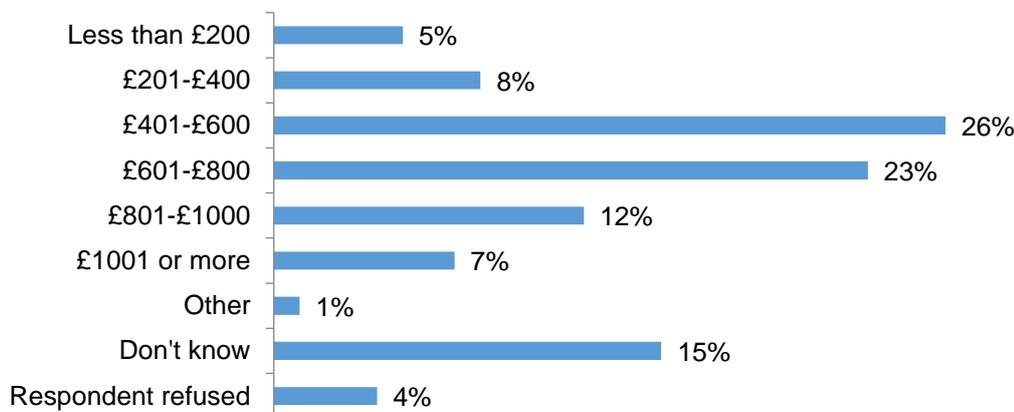
Chart 3.1: Represented NDR customers who agreed a payment structure involving rebate with their agent 2015: The proportion of rebate taken by agent



Base: All who agreed a payment structure involving rebate with their agent (628) QA9. What proportion of any rebate did you agree your agent would take if the appeal at the address was successful?

Those appealing on properties with a RV of £18,001 or more were much more likely to say that the agent was taking 41-50% of the rebate than were those with an RV of £18,000 or less (24% compared with 11%). Represented NDR customers whose agent charged an upfront/single fee for the appeal were asked how much they paid. The majority of businesses paid over £400 (68%), with seven per cent paying £1,000 or more (Chart 3.2).

Chart 3.2: Represented NDR customers whose agents charged an upfront/single fee 2015: The fee charged



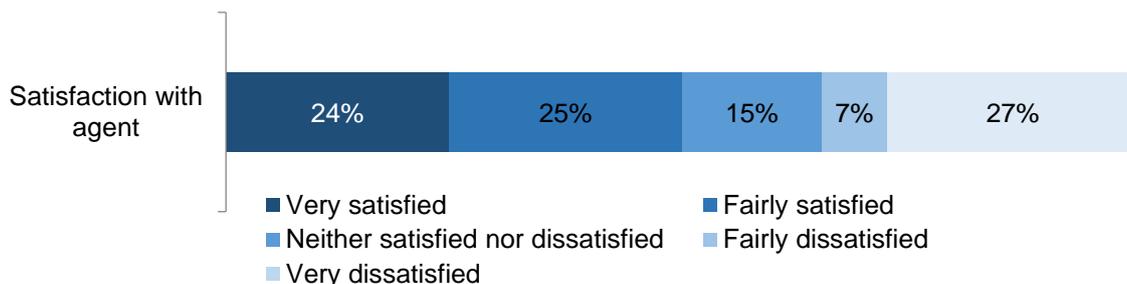
Base: All represented NDR customers whose agents charged an upfront/single fee (273) QA9a. How much was charged by your agent for the upfront/single fee for the appeal at your address?

3.1.5 Satisfaction with agent

Represented NDR customers were split in terms of their satisfaction with the way their agent dealt with the appeal for the property. Almost half (49%) of represented NDR customers were very or fairly satisfied, whilst

more than a third (35%) were dissatisfied to some extent, including 27 per cent who were very dissatisfied (see Chart 3.3).

Chart 3.3: Represented NDR customers 2015: satisfaction with agent



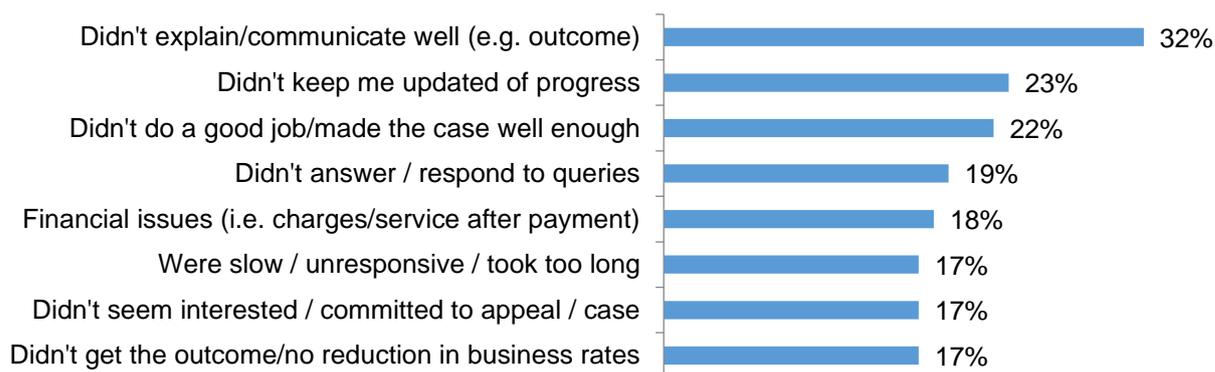
Base: All represented NDR customers (847) QB6. Overall, how satisfied or dissatisfied were you with the way your agent has dealt with the appeal for the property?

The following groups were more likely to be satisfied to some extent with the way their agent dealt with the appeal:

- Those who had worked with their agent for a year or more (74% compared with 42% under a year/first time).
- Those whose agents gave them a great deal or fair amount of information about the appeal (62% compared with 14% of those whose agents gave them not very much information or nothing at all).
- Those whose appeal lasted less than a year (52% compared with 39% of those whose appeal last longer than a year).

Represented NDR customers who were dissatisfied with the way their agent dealt with their appeal were asked why they were dissatisfied. The vast majority of reasons given were around communication, with nearly a third (32%) reporting they were dissatisfied because their agent did not explain things/communicate well. Chart 3.4 provides full details of the reasons given for dissatisfaction.

Chart 3.4: Represented NDR customers who were dissatisfied with their agent: Reasons why



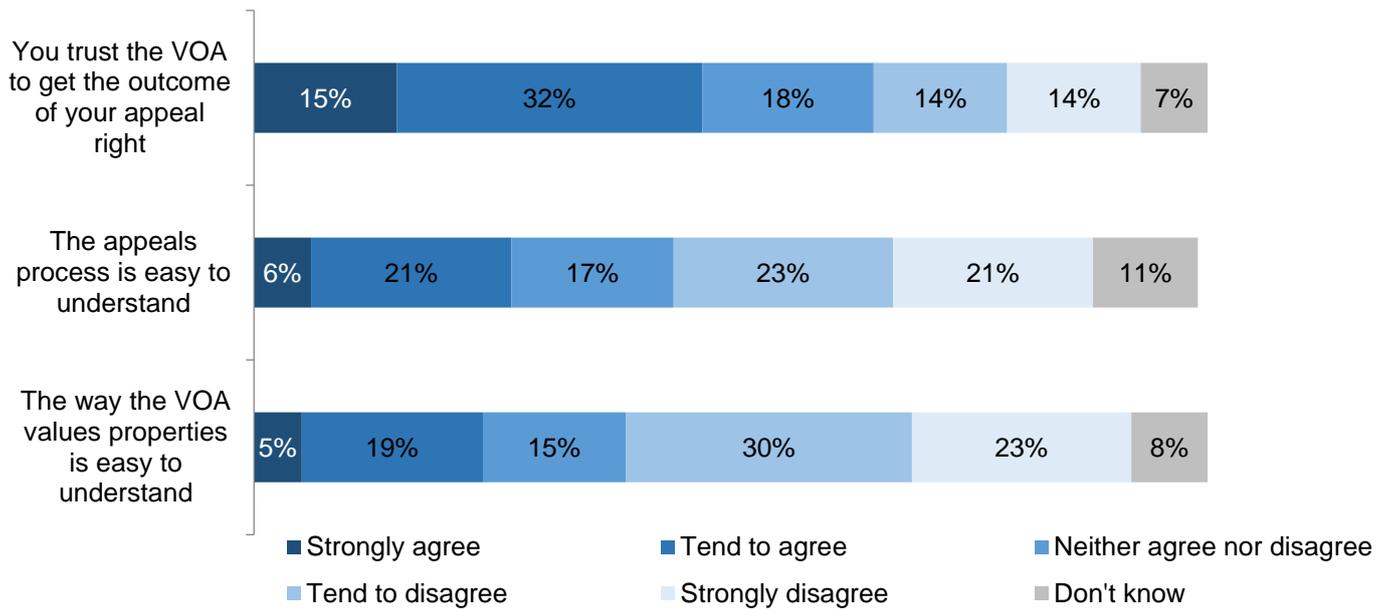
Base: All NDR represented customers who were dissatisfied with their agent (317) QB7. Why are you dissatisfied with the way your agent dealt with your appeal?

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 having processes which are easy to understand. The perceptions of the VOA were mixed; around a half (46%) agreed to some extent that they can trust the VOA to get the outcome of their appeal right. This is in line with the 49% agreeing among 2014 customers. Fewer agreed that the appeals process was easy to understand (27%, in line with 2014 figures) and/or that the way the VOA values properties was easy to understand (24%) (Chart 3.5).

Chart 3.5: Represented NDR customers 2015: Agreement with statements about the VOA appeals process



Base: All represented NDR customers (847) QE1. 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?

Agents providing information about their appeal and satisfaction with their agent impacted positively on customers' views of the VOA and their process. Represented NDR customers who had received at least a fair amount of information and were satisfied with their agent were more likely to agree that they trust the VOA to get the outcome of their appeal right, think that the appeals process is easy to understand and the way the VOA values properties is easy to understand compared with represented NDR customers who received no or not very much information from their agent or were dissatisfied with their agent (see Table 1)

Table 1: Represented NDR customers 2015: views on the VOA after the appeal – all agreeing strongly or tending to agree

	Total	Agent gave information		Satisfaction with agent	
		Great deal/fair amount	Not very much/none	Satisfied	Dissatisfied
	%	%	%	%	
You trust the VOA to get the outcome of your appeal right	47	50	39	51	42
The appeals process is easy to understand	27	31	17	36	18
The way the VOA values properties is easy to understand	24	28	15	31	17

Bold signifies significant differences within each column

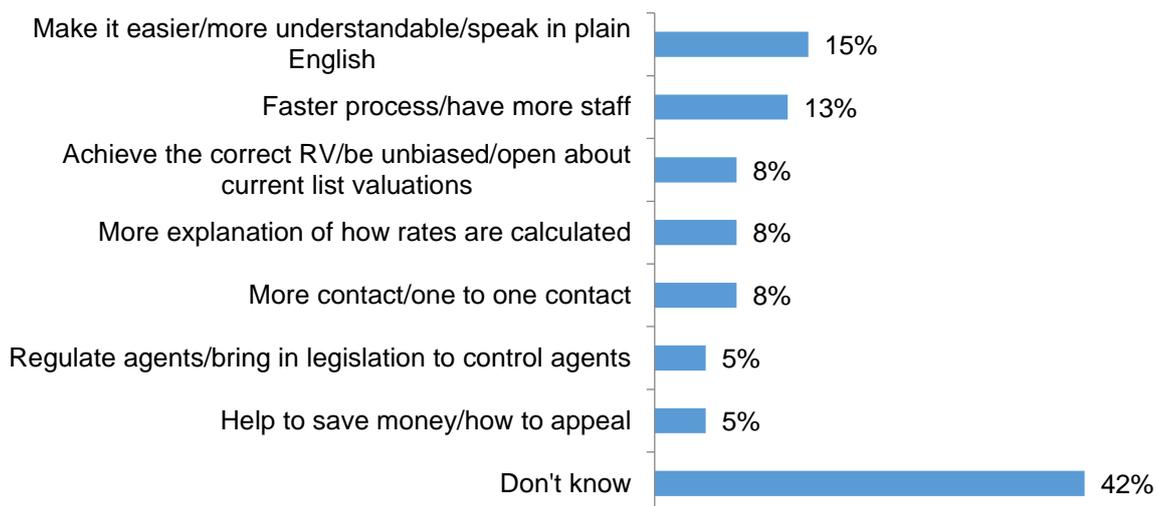
Base: All represented NDR customers (847); all represented NDR customers whose agent gave them at least a fair amount of information (547), all represented NDR customers whose agents who gave them either none or not very much information (242); all represented NDR customers who were satisfied with their agent (385), all represented NDR customers who were dissatisfied with their agent (317).

QE1. 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?

Represented NDR customers were also asked what they felt the VOA could do to improve the appeals process and how it engages with its customers. Perhaps unsurprisingly, given that these customers were represented and contact with the VOA was dealt with by the agent, a large proportion (42%) said they did not know. The most commonly mentioned improvements were to make it simpler, more understandable, speak

in plain English, make forms easier to fill in (15%) and have faster process, with more staff (13%). A minority gave a variety of other answers, shown in Chart 3.6.

Chart 3.6: Represented NDR customers 2015: What the VOA could do to improve the appeals process



Base: All NDR represented customers (847) QE3. Is there anything that you feel the VOA needs to do to improve the appeals process and how it engages with customers? NOTE: mentions of 5% or more shown.

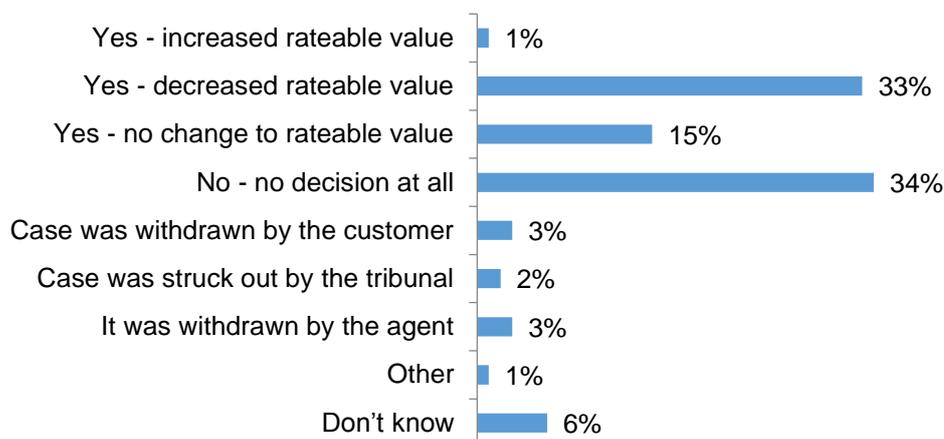
3.2.2 Knowledge of the VOA

The majority of customers (70%) were given at least a fair amount of information by their agent at the start of the process to explain the appeals procedure but even though they were provided with information, only just over a quarter (27%) said that after the appeal they knew at least a fair amount about how non-domestic and business properties in England and Wales are valued. This is very much in line with the two previous years

In-depth knowledge of the evidence that could be taken into account when undertaking a review on rateable values was mixed. Three statements were read out and represented NDR customers were asked whether they were true or false. More than four fifths (85%) correctly reported that 'physical changes to their property need to be reflected in their rateable value assessment'. Knowledge that the 'rateable value represents the rent it could be let for in 2008' was not so widespread and fewer (45%) correctly identified this statement as true. Around a half (46%) gave the correct response of 'false' to the statements 'the VOA takes into account reductions in rental values due to the recession that occurred after 2008'.

3.2.3 Views on the Appeal outcome

Around half (53%) of NDR represented 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 by the time of the survey. A third (33%) had seen their rateable value decreased (30% in 2014), whilst less than a fifth reported no change (15%) (27% in 2014). Just over a third (34%) had not received any decision from the VOA at the time of interview (36% in 2014) (Chart 3.7).

Chart 3.7: Represented NDR customers: Decisions received on their appeal

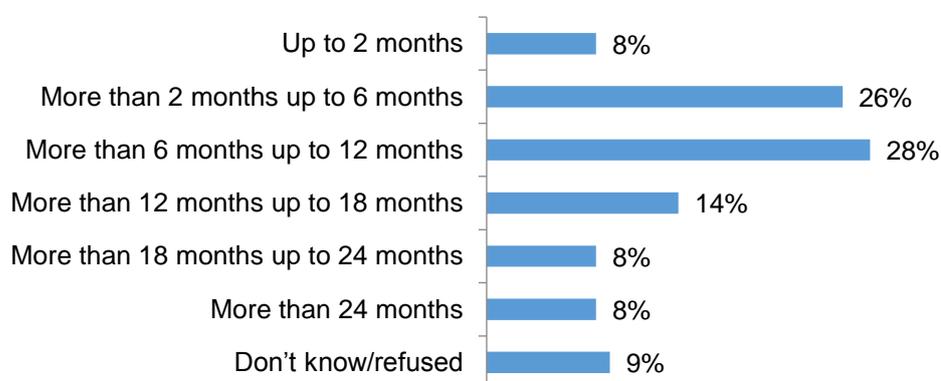
Base: All NDR represented customers (847) QB2. Have you received any indication of a decision from the VOA about the appeal for the property, even if it is only an interim decision that you are still discussing with them?

Amongst represented NDR customers who had received an outcome from the VOA (including those whose cases were withdrawn or struck out), just under three fifths (57%) reported that they obtained the outcome that they had wanted. Around two thirds of those who had received an outcome from the VOA reported that the VOA decision was the right one (65%) and three fifths said that they understood the reason for this decision either very or fairly well (61%). The proportion of represented customers saying they understood the reason for the decision very or fairly well increased among customers whose appeals ended in 2015, compared with earlier years (55% among 2014 customers, 53% among 2013 customers).

Perhaps not surprisingly, the success of the appeal was a factor in whether customers felt that the VOA's decision on their appeal was the right one; with those who had a successful outcome being more likely to report the decision was the correct one than those who had an unsuccessful outcome (88% and 44% respectively).

3.2.4 Views on the perceived length of the appeal

Length of appeal varied considerably. Just over a third (34%) of represented NDR customers' appeals had taken less than six months to complete, whilst approximately two fifths (42%) took more than six months but less than 18 months. For eight per cent of represented customers, the appeals lasted for over two years (Chart 3.8). The perceived appeal length is comparable to 2014 findings.

Chart 3.8: Represented NDR customers 2015: Length of appeals

Base: All NDR represented customers (847) B4. As far as you are aware, how long has the appeal taken from the time it started?

3.2.5 Perceptions of the VOA staff

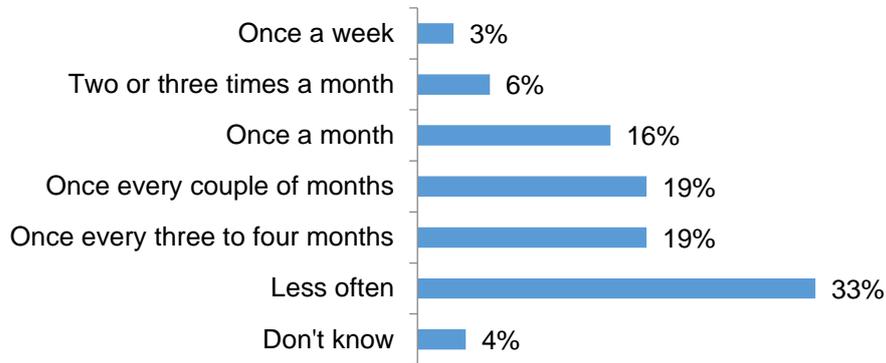
The overall perceptions of the VOA staff among NDR represented customers were positive. Around four-fifths of represented customers agreed that the staff were polite and friendly (83%), and professional (80%) but fewer (67%) thought that staff had the knowledge and expertise needed to answer all of their questions.

3.3 Communication throughout the process

3.3.1 Communication with agents

Communications with agents tended to occur infrequently. A quarter (25%) had communicated with their agent at least once a month and a fifth (19%) once every couple of months. Full details are provided in Chart 3.9.

Chart 3.9: Represented NDR customers 2015: Frequency of communication with agent



Base: All NDR represented customers (847) QB5. How often have you had contact with your agent since starting the appeal for the address? Did you have contact at least ...?

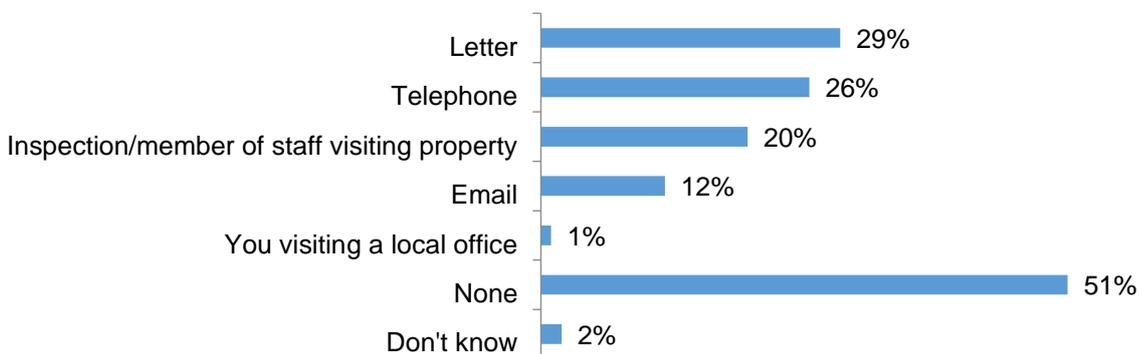
Those whose appeals lasted less than a year were more likely to report contact with their agent at least once a month compared with those whose appeal lasted a year or more (34% and 9% respectively).

3.3.2 Direct contact with the VOA

Just under a half (47%) of represented NDR customers had direct contact with the VOA, during the appeals process (in line with the 44% reported in 2014). Direct contact was counted as any written correspondence, a physical property inspection, speaking on the phone or receiving emails.

The most commonly mentioned form of direct communication with the VOA was a letter (29%), closely followed by the telephone (26%) (Chart 3.10).

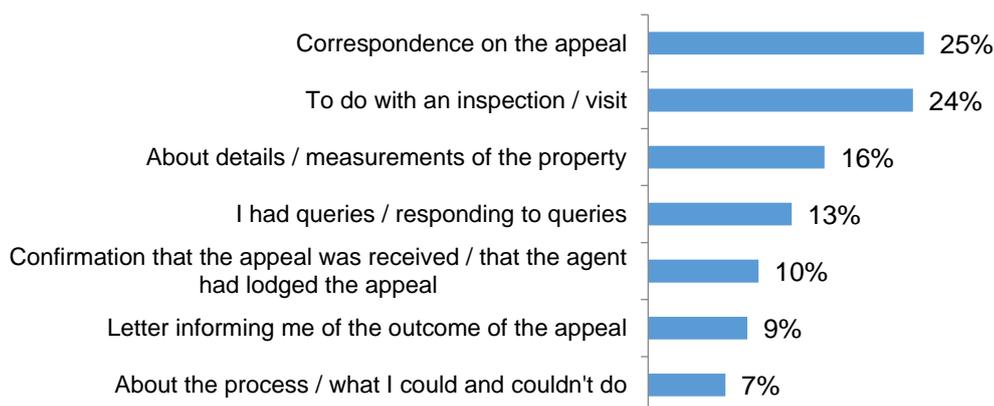
Chart 3.10: Represented NDR customers 2015: Methods of direct contact with the VOA during the appeal process



Base: All NDR represented customers (847) QC1. Have you ever had direct contact with the VOA during the course of this or any other appeal, or at any other time? *NOTE: Multiple responses were allowed*

Represented NDR customers who had had direct contact with the VOA were asked to specify what that contact was about. A range of responses were given (see Chart 3.11). The most common responses were the generic 'correspondence on the appeal' and to do with arranging an inspection of, or visit to, the property.

Chart 3.11: Represented NDR customers who had direct contact with the VOA 2015: Reasons for direct contact with the VOA during their appeal



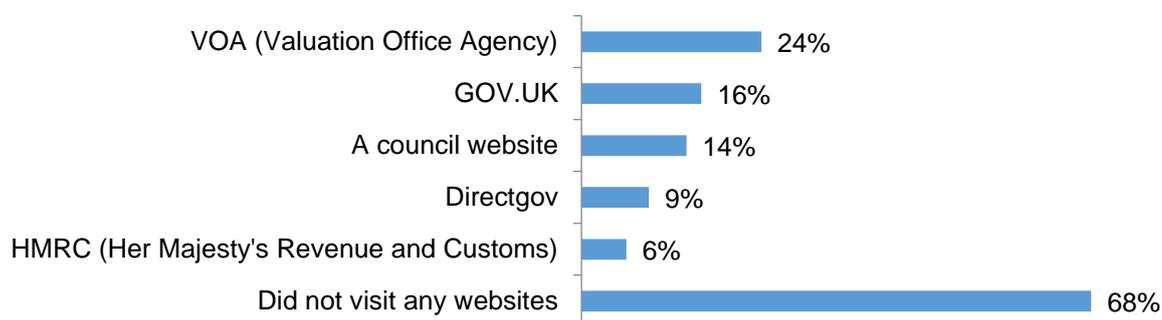
Base: All NDR represented customers who had direct contact with the VOA (390) QC2. What have you had direct contact with the VOA about? NOTE: Multiple responses were allowed. Chart shows mentions of 7% or more.

Views on written correspondence from the VOA were fairly positive overall, with a little under a half (44%) of those NDR represented customers who received written communication agreeing to some extent (16% strongly) with the statement “that the advice and information in the VOA’s written communications was easy for them to understand”, and only one in six (15%) disagreeing. Customers who felt they knew about the VOA were significantly more likely to say they felt the written communication was easy to understand (57% compared with 38% of those who knew a little or nothing about the VOA).

3.3.3 Using websites as sources of information during the appeal process

During the appeal process, the majority (68%) of represented NDR customers did not visit any websites to look for information (Chart 3.12). Of those who did, the VOA website and GOV.UK were the two most common sources. It should be noted that the VOA website is now part of the GOV.UK website and caution is therefore needed when looking at these figures separately; overall around one in ten (13%) had visited both the VOA and GOV.UK website; and 27% recalled visiting either.

Chart 3.12: Represented NDR customers 2015: Websites used for advice or information during the appeal



Base: All NDR represented customers (847) QBB1. Did you visit any of the following websites to get information about rateable values, prior to starting or during your appeal?

Of the 31 per cent of NDR represented customers who visited websites for information (270 customers in total), the vast majority (89%) had got at least some of the information they needed (17% all of the information, 29% most, 43% some). Fewer than one in ten (8%) said the websites they visited gave them none of the information they were looking for.

Comparison of NDR Unrepresented and Represented Customers

Whether an appellant had made the appeal themselves or hired an agent to undertake the process on their behalf had less of an impact on perceptions and views of the VOA compared with domestic Council Tax (CT) customers. Perceptions of the VOA were mixed: unrepresented customers tended to have a more positive view than represented customers, with a greater proportion agreeing the appeals process is easy to understand (47% vs 27%) and the way the VOA values properties is easy to understand (39% vs 24%). Both groups held similar views as to whether they could trust the VOA to get the outcome of their appeal right: half of both groups agreed with this statement (49% vs 47%).

Overall perceptions of the VOA staff were similar for both represented and unrepresented customers. Around four fifths said that staff were polite and friendly (85% vs 83%) or professional (78% vs 80%), whilst two thirds of customers in both groups felt staff had the knowledge or experience to answer all of their questions (67%).

Levels of knowledge about how non-domestic and business properties in England and Wales were valued before the appeal began were similar for both unrepresented and represented customers (23% vs 27% knowing a lot or a fair amount). However, amongst unrepresented customers knowledge levels increased significantly once the appeal had been completed.

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 take shorter period of time to complete compared with customers who had a representative. Nearly a half (49%) of unrepresented customers said their appeal took less than six months from start to finish compared with just over a third (34%) of those customers who were represented.

Searching for information on websites during the appeals process was mainly limited to unrepresented customers: the majority (73%) of unrepresented customers had visited at least one website to get information about their council tax banding compared with almost a third (32%) 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 NDR customers

- Unrepresented NDR customers whose appeal completed in 2015 were much more likely compared with unrepresented NDR customers whose appeal completed in 2014 to express a preference for communications during any future appeal to be via email (73% vs 55% respectively) and telephone (76% vs 51%).
- The proportion of unrepresented NDR customers who had visited the VOA and GOV.UK websites had increased from 56 per cent and 37 per cent respectively for whose appeal completed in 2014 to 63 per cent and 47 per cent respectively for those whose appeal completed in 2015.
- There was an increase in the proportion of unrepresented NDR customers who had got the outcome they were hoping for, from 48 per cent in 2014 to 57 per cent in 2015.

Represented NDR customers

- There was only one significant difference over time, with the proportion of represented NDR customers who said they understood the reasons behind their decision higher in 2015 than in previous years (2013 53%, 2014 55%, 2015 61%)

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 Value Office Agency. The sampling approach was based on a random probability approach where the sample was selected at random within each individual strata. The sample was selected on a quarterly basis.

An advance letter was sent, to all the selected sample, by the Value 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:

	NDR unrepresented customers	NDR represented customers	Fieldwork Dates
Q1	351	71	25/6/15 – 31/7/15
Q2	325	111	14/9/15 – 20/10/15
Q3	448	356	20/1/16 – 22/2/16
Q4	335	309	17/3/16 – 25/4/16
Total	1,459	847	–

The data was weighted according to the profile of appeals classified as cleared between November 2014 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.

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 for the two customer groups
- Appendix 2: Characteristics of Customers

Appendix 1: Sample Breakdown

Table A.1: Sample breakdown for the two NDR customer groups in 2015/16

	Unrepresented	Represented
Selected sample (excluding opt-outs)	5,609	6,164
Sample available (with telephone numbers)	4,576	4,709
Completed interviews	1,459	847
Live sample (voicemail, soft appointments etc)	889	832
Ineligible	497	469
Refusal	844	588
Other non-response (away during fieldwork, language difficulties, stopped interviews etc)	358	446
Wrong number	1,483	1,528
Response rate unadjusted	32%	18%
Response rate adjusted (removing ineligible and wrong number)	56%	31%

In total across the four quarters, 167 respondents initially included in the unrepresented sample were reclassified as represented sample during interviewing and followed the represented questionnaire (12 quarter 1; 19 quarter 2; 80 quarter 3; and 56 quarter 4). The figures in Table A1 are adjusted to reflect this reclassification.

Appendix 2: Characteristics of Customers

Table A.2: Business characteristics of NDR customers

Can you tell me how many people does your organisation currently employ either full or part time at all of its locations? Include any working proprietors or owners, but exclude the self-employed and outside contractors or agency staff.

	Unrepresented	Represented
Unweighted base (all respondents 2015)	1,366*	847
Micro (1-9 employees)	73%	47%
Small (10-49 employees)	15%	31%
Medium (50-249 employees)	3%	12%
Large (250+ employees)	2%	4%
Don't know/refused	7%	6%

*NOTE: the base for unrepresented customers excludes those who have gone out of business

Table A.3: Business characteristics of NDR unrepresented customers*Is the property you appealed about ...?*

	Unrepresented
Unweighted base (all respondents 2015)	1,459
A shop or other retail premises	27%
A restaurant/café/pub/bar/hotel	18%
A manufacturing premises	3%
Agricultural property/land	2%
Industrial property/land	9%
Personal services (e.g. gym, garage, church)	10%
Residential property (e.g. being reclassified)	11%
Other work premises (e.g. office)	14%
Public/community properties/land	1%
Sport/leisure/recreational property/land	4%
Something else	1%
Don't know/refused	2%

Table A.4: Number of appeals made in the last two years by NDR customers

	Unrepresented	Represented
Unweighted base (all respondents 2015)	1,459	847
1 appeal	79%	73%
Had previous appeals	19%	23%
Don't know/refused	2%	4%

Table A.5: Appeals about the same property by NDR customers

	Unrepresented	Represented
Unweighted base (all respondents 2015)	1,459	847
1 appeal	66%	71%
Had previous appeals	33%	24%
Don't know/refused	1%	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>