

Local Authority Survey: 2015/16 Findings

Prepared by: Information and Analysis Directorate,
VOA



Valuation Office
Agency

Main Findings

Overall Service:

- Forty-three per cent of respondents agreed that the VOA provides a good overall service. This result has decreased from 56 per cent in 2014.
- Sixty-one per cent of respondents agreed that VOA staff have the knowledge and expertise to assist them.
- Fifty per cent of respondents agreed that their local office provides them with the appropriate level of support.
- Twenty-seven per cent of respondents agreed that VOA delivers work within an appropriate timeframe. This has decreased from 43 per cent in 2014.
- Twenty-six per cent of respondents agreed that the VOA is responsive to their needs.

Raw Data and Statistics provided to Local Authorities by the VOA:

- Eighty-one per cent of respondents agreed the VOA provided data which is useful, an increase from 67 per cent in 2014.
- Seventy-seven per cent of respondents agreed the VOA provide data in appropriate formats.
- Sixty-one per cent of respondents agreed the VOA provide data in a timely manner.
- Fifty-four per cent of respondents agreed the VOA engage constructively with requests for data.

Provision of intelligence by the VOA to Local Authorities:

- Seventy-seven per cent of respondents agreed that they understand the intelligence which the VOA provides.
- Seventy-six per cent of respondents agreed the VOA provides intelligence which is useful. This increased from 58 per cent in 2014.
- Seventy-three per cent of respondents agreed that intelligence is provided in a timely manner, increasing from 62 per cent in 2014.

The VOA's Local Authority Relationship Managers (LARM):

- Eighty-one per cent of respondents agreed that their LARM was easy to contact.
- Seventy per cent of respondents agreed that their LARM had the right level of knowledge.
- Fifty-seven per cent of respondents agreed that their LARM provided them with the right level of support.

About this report:

This survey provides evidence of the quality of the service the VOA provides to Local Authorities in England and Wales.

Chief Financial Officers in 348 Local Authorities in England and Wales were invited to participate in an online survey that was open from December 2015 to January 2016. The response rate was 43 per cent.

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Methodology and Caveats

The survey achieved a total response rate among Local Authorities (LA) of 43 per cent, and a total response rate among Major Precepting Authorities (MPA¹) of under 10 per cent leading to a combined response rate of 37 per cent. This disparity of responses may be due to lower levels of contact between MPAs and the VOA, and therefore a lower level of interest in participating in the survey. As the response rate among MPAs represents a total of fewer than ten responses, further disaggregation was considered potentially disclosive, and so no MPA results are reported.

The response rate for LAs, however, is still lower than we would hope to achieve in order to generalise the findings to the overall population with a high degree of confidence. It is therefore important to note that the results can only be considered to be indicative of the wider population. It is also important to note that as random sampling was not used, results have not been controlled for different levels of response rates. Consequently, the results may not be fully representative of the entire population of Local Authorities, and so caution should be exercised when attempting to generalise findings beyond the present sample. Verbatim comments are also included to help illustrate the points of interest raised by the survey results.

The tables below give the response rates by VOA Council Tax (CT) and Non Domestic Rating (NDR) units. Because the overall population of interest (Chief Financial Officers in Local Authorities) is relatively small, and the response rate low, the percentage of respondents who do not answer a question are reported alongside given responses. This is to aid interpretation by underlining that the achieved sample is unlikely to be representative. The base for findings presented in this report is 150 (rounded to the nearest 10) unless stated otherwise.

As shown in Tables 1 and 2, there is a marked variation in response rates by the VOA Unit which LAs deal with. The highest response rates among CT units was North at 51 per cent and for NDR units was North East at 61 per cent. For both NDR and CT, Wales had the lowest response rate at 18 per cent for both CT and NDR units. In 2014 Wales actually had by far the highest response rate among CT and NDR units at 82 per cent.

VOA CT Unit	Response rate in 2014	Response rate in 2015/16
East	42%	41%
North	38%	51%
South	37%	46%
Wales	82%	18%
West	26%	32%

VOA NDR Unit	Response rate in 2014	Response rate in 2015/16
Central	28%	34%
East	42%	40%
London	42%	35%
North East	36%	61%
North West	41%	41%
South East	33%	42%
South West	31%	55%
Wales	82%	18%

¹ Major Precepting Authorities cover territory larger than that of the billing authority and have the power to instruct another local authority (the billing authority) to collect an amount from Council Tax on its behalf.

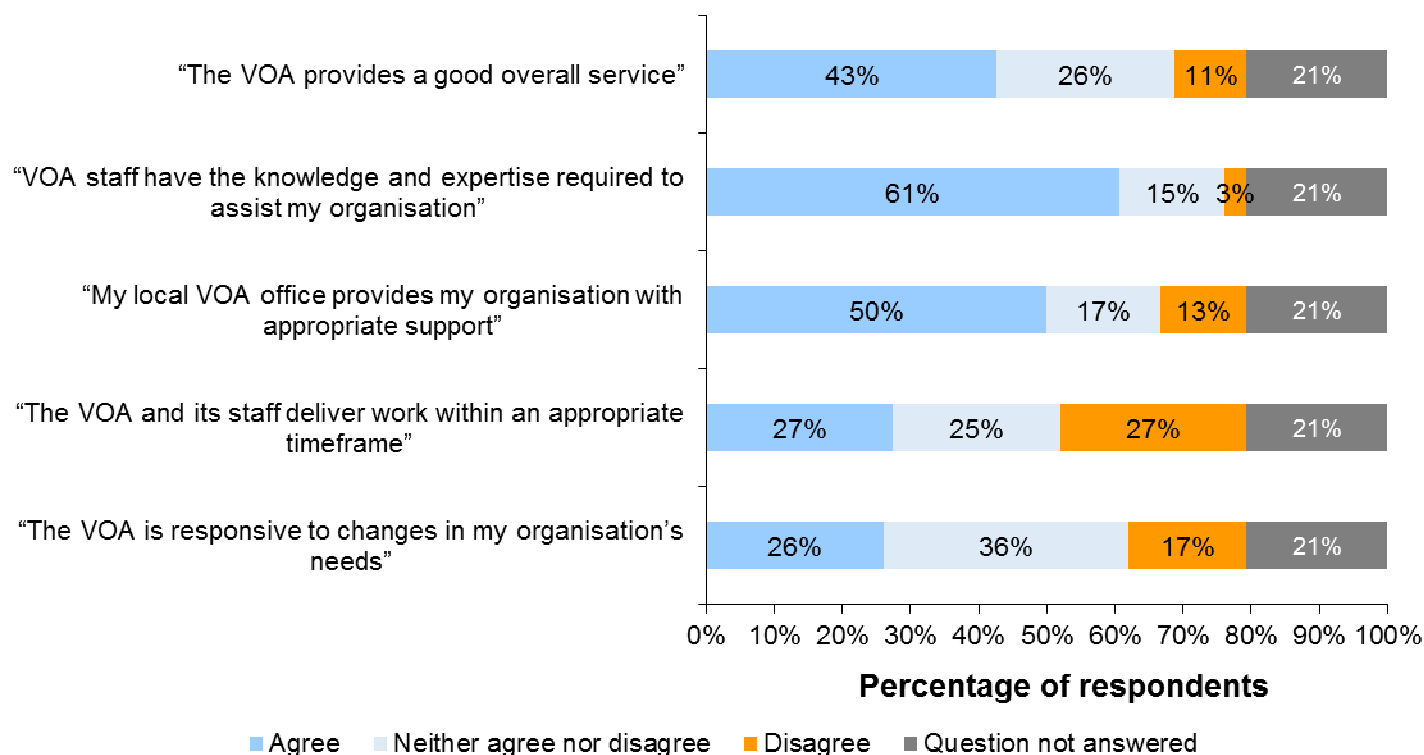
In the survey respondents were asked about the number of non-domestic properties and the rateable value of these properties within their Local Authority. There was a significantly lower percentage of total responses from LAs with fewer than 5,000 non-domestic properties in 2015/16 (39%) compared with 2014 (51%). There was also a significantly larger percentage of responses from LAs with a total Rateable Value of hereditaments of £150 million or more (37% in 2015/16 compared with 25% in 2014).

Comparisons have been made between the results of this survey and the previous survey in 2014. It is important to note that there is some variation in the respondents of this survey and the respondents in 2014. In order to identify changes that are likely to be genuine and not due to chance or because of the limitations of the sample, only changes that are statistically significant from one survey to the next are commented upon.

Overall Service

Local Authorities were asked about their experience of dealing with the VOA as a whole. Respondents were asked to what extent they agreed or disagreed with statements about the VOA's overall service. Results are shown in Figure 1 below.

Figure 1: Perceptions of the VOA's service overall



Rounded base size: 150 Local Authorities in England and Wales

The most positive response was about whether VOA staff had the required knowledge and expertise, with 61 per cent of respondents agreeing that they did. Fifty per cent of respondents also agreed that the VOA provided their organisation with appropriate support. Twenty-seven per cent of respondents agreed that the VOA delivered work in a timely manner and 26 per cent agreed that the VOA is responsive to changes. Overall 43 per cent of respondents agreed that the VOA provides a good overall service.

Since the last survey in 2014 there has been a decrease in the percentage of respondents who agree that the VOA provides a good overall service. This result decreased from 56 per cent in 2014 to 43 per cent in 2015/16. Agreeing that the VOA delivers to an appropriate timeframe also declined in this period from 43 to 27 per cent.

Comments around knowledge and expertise were generally positive however some respondents voiced concerns about the loss of local knowledge due to a reduction in local offices.

“The VOA staff are helpful and knowledgeable but resources seem to be an issue that does impact on our service.”

“Loss of local knowledge within the VOA due to the reduction in local offices/areas in order to gain economies of scale is having a negative impact on the agency and its functions”

Many respondents were appreciative of the support from VOA staff but others commented on inconsistency of support from VOA staff.

“Whenever we need any advice or need to query anything the officers at the [local VOA office] will always try to help or give advice where they can. Officers always respond to emails and call back and this really is appreciated given the level of pressure and resource issues that both the VOA and Local authorities face.”

“The level of support and assistance is inconsistent - one query will get resolved immediately, another goes into a black hole never to be seen again.”

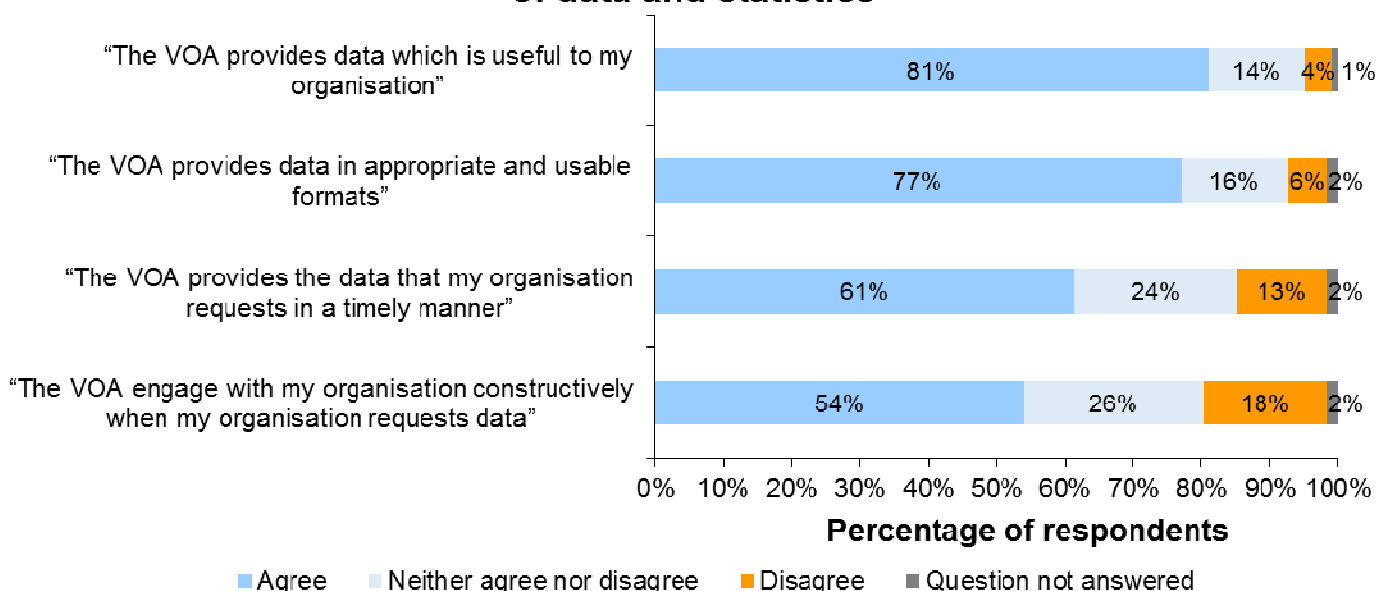
Comments about the VOA delivering on time and being responsive generally focussed around the time taken to update rating lists and clear outstanding appeals. Respondents stated that this has a large impact on the income of Local Authorities.

“The VOA do not seem to understand how important it is that LAs have a much bigger interest in the rating list and need EBAR's [Electronic Billing Authority Report] and proposals dealt with quickly. Many big decisions are not being dealt with and delays in increasing assessments is having a very big impact on LA income”

Raw Data and Statistics provided to Local Authorities by the VOA:

The survey investigated respondents’ experience of receiving data or statistics from the VOA. For the purposes of the survey, ‘Raw Data & Statistics’ were defined lists or aggregated datasets, for both domestic and non-domestic properties. Eighty-one per cent of respondents reported that they or their organisation had received data from the VOA within the previous 12 months. Those who had received data were then asked to rate how far they agreed or disagreed with four statements relating to the VOA’s provision of data (see Figure 2).

Figure 2: LA responses to statements on the VOA's provision of data and statistics



Rounded base size: 120 Local Authorities in England and Wales who had received data and/or statistics from the VOA within the previous 12 months.

Views regarding the appropriateness and usefulness of the data were positive. Eighty-one per cent of respondents agreed that the data provided is useful and 77 per cent agreed that it was in appropriate and usable formats. Timeliness and engagement from the VOA during requests for data were also generally

positive. Sixty-one per cent of respondents agreed that data was provided in a timely manner and 54 per cent agreed that the VOA engaged constructively in data requests.

Of respondents who had received data and statistics from the VOA there was an increase from 2014 in the percentage who agreed that the data provided was useful to their organisation. This result increased from 67 in 2014 to 81 per cent.

Respondents were also asked whether in the last 12 months they had requested data which the VOA had been unable to provide. The responses are shown in Table 3, and show that 28 per cent of respondents had not had any data requests refused by the VOA. Fifty-one per cent of respondents reported having a request refused however in the majority of these cases, respondents understood the reason for refusal (35 per cent of all respondents).

Table 3: “In the last 12 months have the VOA ever been unable to provide data which you have requested?”	
Yes, and I understand the reasons why the VOA did not provide it	35%
Yes, but I do not understand the reasons why the VOA did not provide it	17%
No	28%
Don't Know	7%
Did not answer question	14%

Rounded base size: 150 Local Authorities in England and Wales

Many of the comments mentioned the problems caused by the VOA not being able to share data with LAs.

“I understand that certain information is confidential and that the VOA is restricted by legislation, even the most seemingly basic information is no longer provided. For example, we are now not even given the average time it takes to clear council tax appeals. How can this possibly be restricted data?”

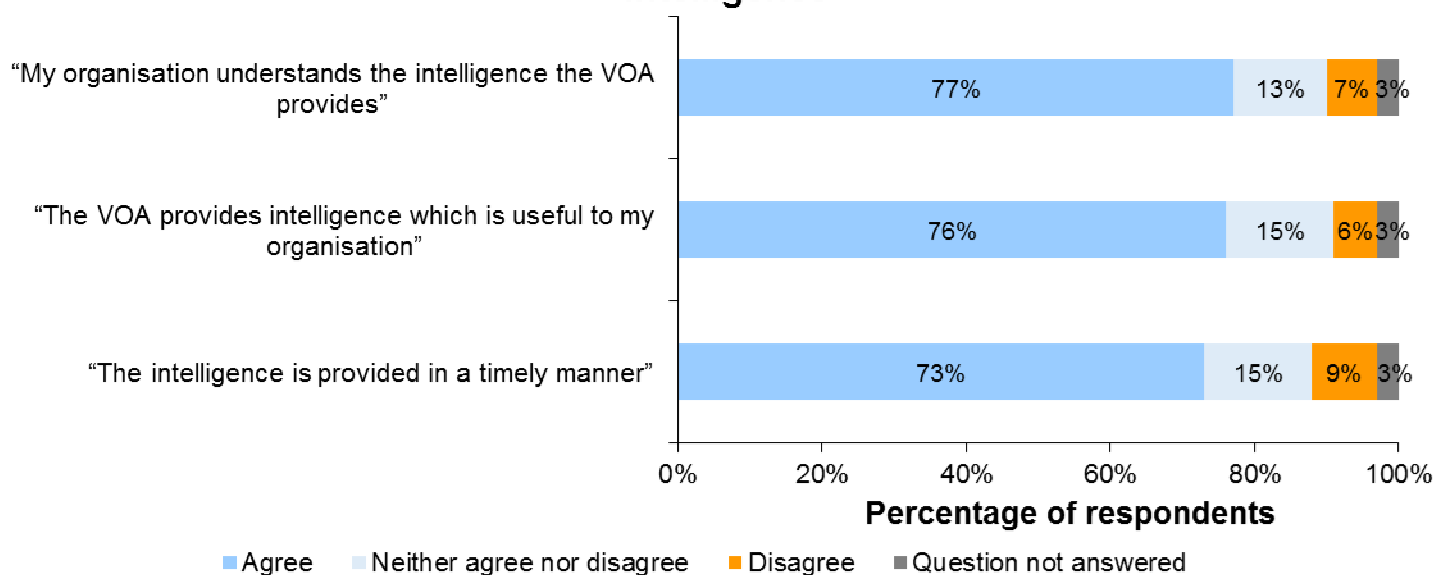
The majority of these comments acknowledged that legislation was prohibiting the sharing of data but pointed out that even what was considered basic information was sometimes not provided.

Provision of intelligence by the VOA to Local Authorities

The survey investigated respondents' experience of receiving intelligence around non-domestic and domestic properties from the VOA.

Here, “intelligence” was defined as “information around the nature of outstanding appeals, advance warning of upcoming changes in the list, guidance on how properties are valued and anticipated timescales around report clearance etc.” Sixty-seven per cent of respondents reported that they or their organisation had received intelligence from the VOA within the previous 12 months. Those who had received intelligence were then asked to rate how far they agreed or disagreed with three statements relating to the VOA's provision of intelligence (see Figure 3).

Figure 3: LA responses to statements on the VOA's provision of intelligence



Rounded base size: 100 Local Authorities in England and Wales who had received intelligence from the VOA within the previous 12 months.

The responses to all three questions were generally positive. Seventy-seven per cent agreed that they understood the intelligence provided and 76 per cent agreed that it was useful. Seventy-three per cent of respondents agreed that the VOA provided intelligence in a timely manner.

Agreement that the VOA provides useful intelligence increased from 58 to 76 per cent between 2014 and 2015/16. Seventy-three per cent of respondents thought that the intelligence was provided in a timely manner, an increase from 62 per cent in 2014.

All respondents were asked the further question; "In the last 12 months have the VOA ever been unable to provide intelligence which you have requested?" (see table 4 below). A quarter of respondents (25 per cent) had not had a request refused by the VOA. Forty-one per cent of respondents reported having a request refused and just over half of these understood the reason for this (23% of all respondents).

Table 4: "In the last 12 months have the VOA ever been unable to provide intelligence that you have requested?"	
Yes, and I understand the reasons why the VOA did not provide it	23%
Yes, but I do not understand the reasons why the VOA did not provide it	18%
No	25%
Don't Know	13%
Did not answer question	21%

Rounded base size: 150 Local Authorities in England and Wales

A common theme of respondents' comments was that the flow of information was often uneven, with respondents stating that little information was being provided to Local Authorities from the VOA.

"There should be a better exchange of information; Billing Authorities are being asked to provide greater information but it is all one way. VO [Valuation Office] needs to reciprocate, after all we are supposedly working together."

Comments also mentioned the lack of information passed on about occupier details which can cause delays for Local Authorities.

“The VOA does not supply any information on the current occupier of a premises where this information is known which causes delay in billing and recovery”

Respondents also shared their hopes that the Enterprise Act 2016 would improve the sharing of data and information.

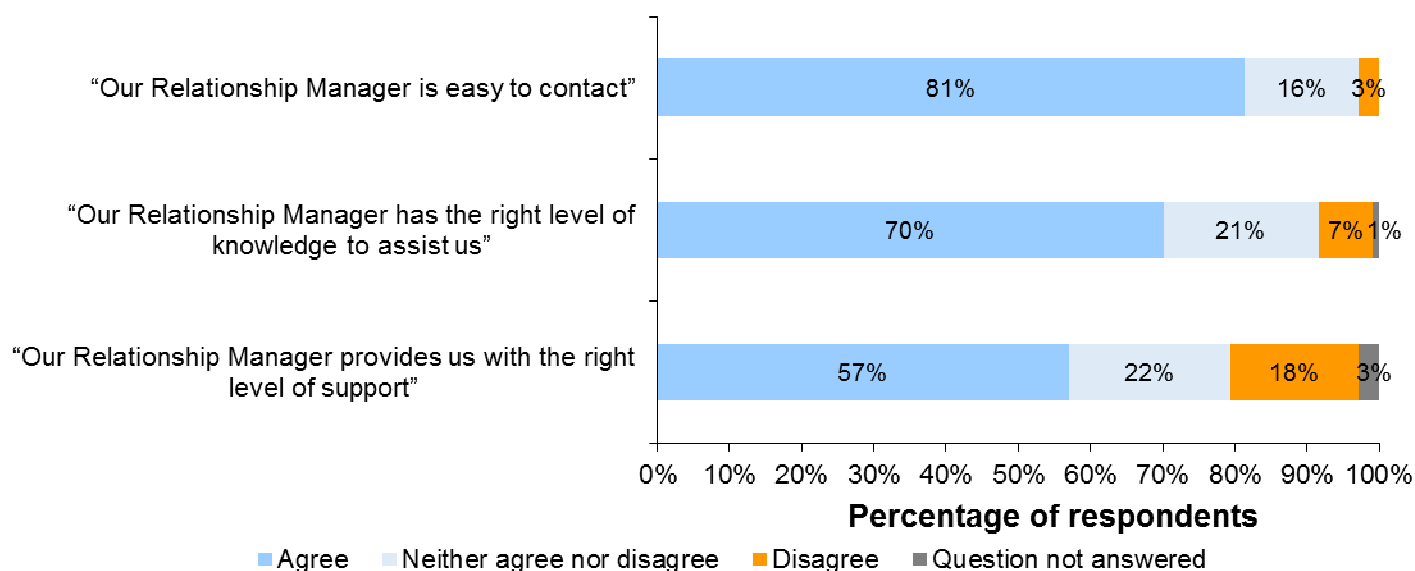
“Data sharing / more information on basis of valuation and occupier details would be helpful and hopefully this is addressed in the current review and as part of the Enterprise Bill.”

The comments suggest that data and information sharing improvements are needed. The Enterprise Act 2016 means that the VOA will be able to share more information on non-domestic rating with local authorities.

The VOA’s Local Authority Relationship Managers (LARM)

This section of the survey investigated respondents’ experience of assistance provided by the VOA’s Local Authority Relationship Managers (LARM). Seventy-one per cent of respondents reported having had contact with a LARM at the VOA.

Figure 4: Perceptions of the service received from LARMs



Rounded base size: 110 Local Authorities in England and Wales who reported having contact with a LARM at the VOA.

Respondents were generally very positive towards the service provided by LARMs over the last 12 months. Eighty-one per cent of respondents agreed that their LARM was easy to contact, with only 3 per cent disagreeing. Seventy per cent of respondents agreed that their LARM had the right level of knowledge and 57 per cent said they had received the right level of support.

A follow up question asked respondents whether they would like to see anything change about the role of LARMs. Many of the responses were positive stating good relationships with their LARM.

“Nothing, [Name] is our LARM and [he/she] is excellent. [He/She] provides us with timely information and is always available to deal with any query we may have. The regular meetings we have with [him/her] help to keep us up to date with any issues that may be on the horizon and also helps towards the forecasting we need to do for appeals.”

However some respondents wanted more regular contact or more timely information sharing.

“More regular contact rather than only contacting the authority just before something major is going to happen.”

Some respondents also wanted LARMs to have more influence to resolve problems faced by Local Authorities.

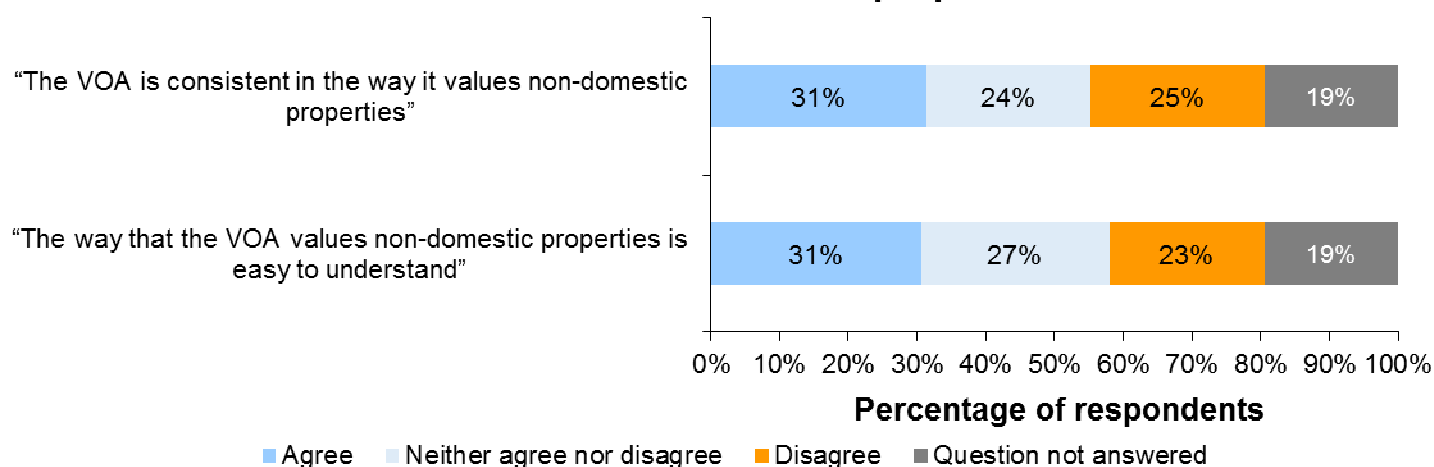
“It would be more helpful if the RMs [Local Authority Relationship Managers] could actually do something about the problems that BA’s face. There are few genuine problems that can be resolved with the RM.”

“Have more influence over local offices in resolving issues or getting outstanding BAR’s [Billing Authority Report] resolved. Plus to be a bit more committed to giving views on matters, when asked for a view on an issue the usual answer is ‘that’s for the local office to decide’.”

How the VOA values properties

The survey investigated respondents’ perceptions of the VOA’s valuation process for both domestic and non-domestic properties.

Figure 5: Respondents’ responses to statements on how the VOA values non-domestic properties



Rounded base size: 150 Local Authorities in England and Wales

Thirty-one per cent of respondents agreed that the way the VOA values non-domestic properties is consistent and 31 per cent agreed that it is easy to understand. The percentage of respondents who agreed to these statements was higher than the percentage who disagreed, however there was a large number of respondents who provided a neutral response, or did not answer the question (see Figure 5).

Many of the comments mentioned the unsatisfactory length of time taken to deal with outstanding appeals with some comments linking this to the 2017 revaluation. At the time the survey took place (December 2015/16 and January 2016), the VOA balanced the priority of 2017 revaluation with other work.

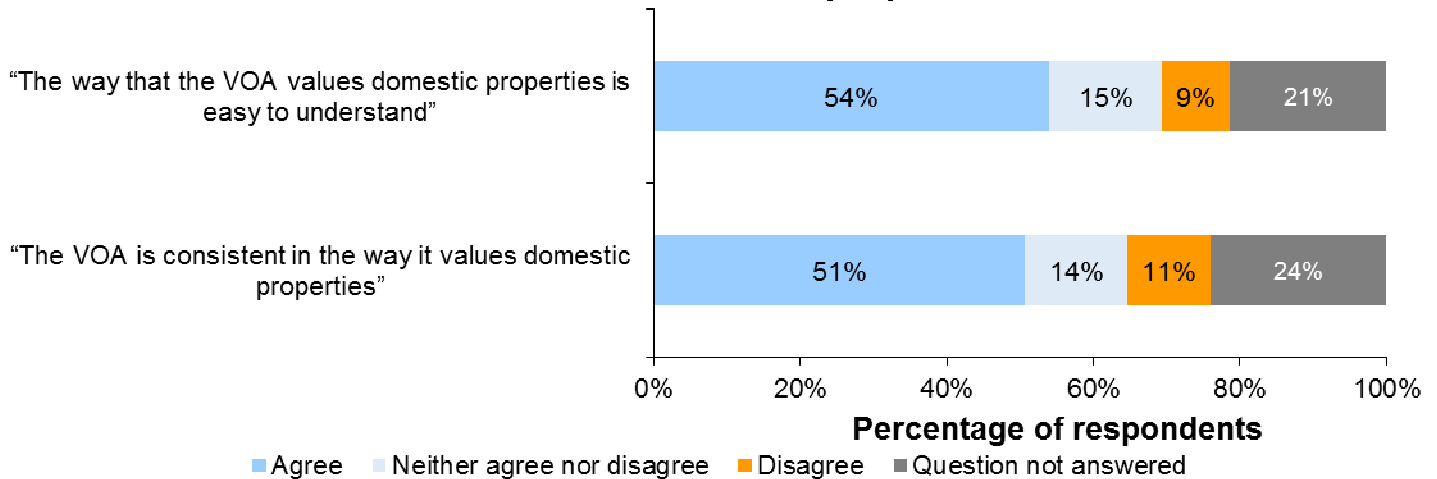
“We do not have the confidence that the VOA has sufficient resources to deal effectively and in a timely manner with outstanding appeals - these have increased and need resolving before the 2017 revaluation takes effect”

Respondents also mentioned the confusion around how the VOA values hospitals, doctor surgeries and health centres.

“The recent changes to how Business Rates are in future and the overall lack of funding to Local Authorities seems to have led to the VOA suddenly changing how it values hospitals resulting in Local Authorities giving these organisations large reductions”

“There was no real recognition of the potential impact of doctors’ surgeries appeals”

Figure 6: Respondents' responses to statements on how the VOA values domestic properties



Rounded base size: 150 Local Authorities in England and Wales

As shown in Figure 6, 54 per cent of respondents understood the way the VOA values domestic properties and 51 per cent thought that it was consistent. There was also a high non-response to this question at around a quarter of respondents.

Respondents thought that the way the VOA values domestic properties was both easier to understand, and more consistent than the way non-domestic properties are valued.

Comments regarding the way domestic properties were valued were also generally focussed on the time taken to resolve appeals or update the rating lists. These caused problems for both Local Authorities and the bill payers.

“The amount of time it is taking to settle appeals is causing major problems to this authority when forecasting our budgets for the forthcoming financial year.”

“The speed in which Council Tax valuations are resolved causes problems for the customers and us as BA. Typical problems caused by late resolution includes not giving time to pay in instalments, causing cash flow hardship and sometimes credit score status of bill payers. It also impacts the council’s cash flow and collection rate. The council tax system has become so far out of date it requires major review”

Sharing Data with the VOA

Through operational processes and as part of the legislative requirements, Local Authorities share information with the VOA, in particular by means of completion notices and Billing Authority Reports (BARs). The majority (83%) of respondents said they understood what information they were legally required to share with the VOA.

87 per cent of the Local Authorities reported issuing completion notices or having plans to use them. A few Local Authorities mentioned barriers to issuing completion notices. These barriers included; Resourcing and

time constraints, a lack of staff knowledge, and receiving correct and timely information about completion of the building.

Most Local Authorities also provided additional information to the VOA through the use of Billing Authority Reports. 81 per cent reported providing this information to the VOA, an increase from 71 per cent in 2014. The reasons why additional information was not provided were mixed with technical and data security difficulties as the most common barriers.

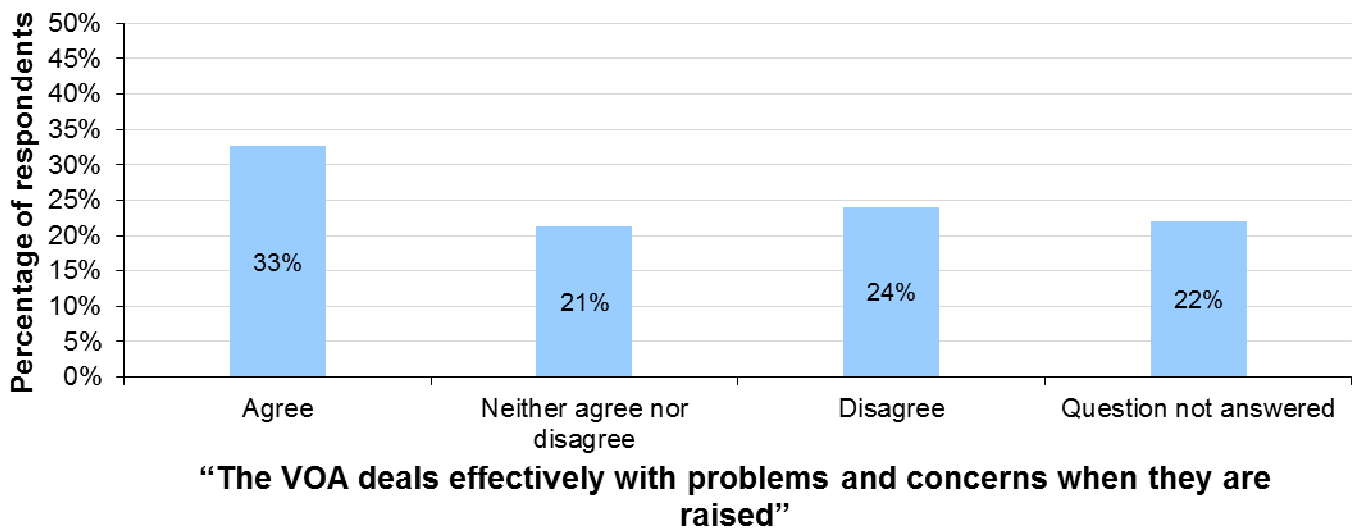
Dealing with concerns and problems

The survey investigated respondents' experience of raising problems and concerns with the VOA.

The VOA has a formal complaints procedure which Local Authorities can use to raise issues. Fewer than 10 respondents reported that they had lodged a formal complaint with the VOA. This number is too low to measure performance with a survey as the results would not be reliable; in addition, to report the results risks disclosing the identity of respondents and low response rates will greatly skew any measures over time.

Local Authorities were also asked how the VOA deals with concerns and problems informally, outside of the formal procedure. The results are shown in Figure 7.

Figure 7: Respondents' views on how the VOA deals with concerns when raised.



Rounded base size: 150 Local Authorities in England and Wales

Thirty-three per cent of respondents agreed that the VOA deals effectively with concerns when they are raised. This was higher than the percentage who disagreed (24%).

Use Made of the Data

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

Further Information

The 2015/16 Local Authority Survey report is available at the following location:

<https://www.gov.uk/guidance/research-at-voa>

Appendix A: Glossary of Key Terms

Billing Authority: Local authorities that collect Council Tax and Non Domestic Rating. E.g. district councils and unitary authorities.

Billing Authority Reports: Billing authorities have a statutory duty to notify the VOA where they believe changes may be required to a non-domestic rating or domestic valuation list respectively. This information is submitted in Billing Authority Reports.

Completion Notices: Billing authorities can serve completion notices on new properties, or on properties that have been substantially, structurally altered. A completion notice gives the day the council thinks the property was finished by, or could have been finished by. This is the date from which council tax or business rates will be payable.

Council Tax: Local taxation paid on domestic properties.

Hereditament: A single premises for the purposes of taxation.

Local Authority Relationship Manager: A role introduced by the VOA to provide support to local authorities.

Major Precepting Authority: Local authorities that collect a share of taxation from billing authorities. E.g. county councils, fire authorities and the Greater London Authority.

Non Domestic Rates: Local taxation paid on non-domestic properties.

Rateable Value: The notional value of a property set by the VOA for the purposes of calculating of non-domestic rates.

Appendix B: Data Tables

	Agree	Neither agree nor disagree	Disagree	Question not answered
"The VOA provides a good overall service"	43%	26%	11%	21%
"VOA staff have the knowledge and expertise required to assist my organisation"	61%	15%	3%	21%
"My local VOA office provides my organisation with appropriate support"	50%	17%	13%	21%
"The VOA and its staff deliver work within an appropriate timeframe"	27%	25%	27%	21%
"The VOA is responsive to changes in my organisation's needs"	26%	36%	17%	21%

Rounded base size: 150 Local Authorities in England and Wales

Table 6: Receipt of VOA data	
“Have you or your organisation received data from the VOA within the last 12 months?”	
Yes	81%
No	4%
Don't know	1%
Question not answered	14%

Rounded base size: 150 Local Authorities in England and Wales

Table 7: Perceptions of the VOA's provision of data and statistics				
	Agree	Neither agree nor disagree	Disagree	Question not answered
“The VOA provides data which is useful to my organisation”	81%	14%	4%	1%
“The VOA provides data in appropriate and usable formats”	77%	16%	6%	2%
“The VOA provides the data that my organisation requests in a timely manner”	61%	24%	13%	2%
“The VOA engage with my organisation constructively when my organisation requests data”	54%	26%	18%	2%

Rounded base size: 120 Local Authorities in England and Wales who had received data and/or statistics from the VOA within the previous 12 months.

Table 8: Understanding of reasons VOA is unable to provide data	
“In the last 12 months have the VOA ever been unable to provide data that you have requested?”	
Yes, and I understand the reasons why the VOA did not provide it	35%
Yes, but I do not understand the reasons why the VOA did not provide it	17%
No	28%
Don't know	7%
Question not answered	14%

Rounded base size: 150 Local Authorities in England and Wales

Table 9: Receipt of VOA intelligence	
“Have you or your organisation received intelligence around appeals or outstanding reports from the VOA within the last 12 months?”	
Yes	67%
No	11%
Don't know	5%
Question not answered	17%

Rounded base size: 150 Local Authorities in England and Wales

	Agree	Neither agree nor disagree	Disagree	Question not answered
"My organisation understands the intelligence the VOA provides"	77%	13%	7%	3%
"The VOA provides intelligence which is useful to my organisation"	76%	15%	6%	3%
"The intelligence is provided in a timely manner"	73%	15%	9%	3%

Rounded base size: 100 Local Authorities in England and Wales who had received intelligence from the VOA within the previous 12 months.

"In the last 12 months have the VOA been unable to provide intelligence that you have requested?"	
Yes, and I understand all the reasons why the VOA did not provide it	23%
Yes, but I do not understand all the reasons why the VOA did not provide it	18%
No	25%
Don't know	13%
Question not answered	14%

Rounded base size: 150 Local Authorities in England and Wales

"Does your organisation have contact with a Relationship Manager at the VOA?"	
Yes	71%
No	6%
Don't know	3%
Question not answered	19%

Rounded base size: 150 Local Authorities in England and Wales

	Agree	Neither agree nor disagree	Disagree	Question not answered
"Our Relationship Manager is easy to contact"	81%	16%	3%	0%
"Our Relationship Manager has the right level of knowledge to assist us"	70%	21%	7%	1%
"Our Relationship Manager provides us with the right level of support"	57%	22%	18%	3%

Rounded base size: 110 Local Authorities in England and Wales who reported having contact with a LARM at the VOA.

	Agree	Neither agree nor disagree	Disagree	Question not answered
"The VOA is consistent in the way it values non-domestic properties"	31%	24%	25%	19%
"The way that the VOA values non-domestic properties is easy to understand"	31%	27%	23%	19%

Rounded base size: 150 Local Authorities in England and Wales

	Agree	Neither agree nor disagree	Disagree	Question not answered
“The way that the VOA values domestic properties is easy to understand”	54%	15%	9%	21%
“The VOA is consistent in the way it values domestic properties”	51%	14%	11%	24%

Rounded base size: 150 Local Authorities in England and Wales

“Which of the following statements best describes your situation?”	
I know what completion notices are but do not know if my organisation issues them	1%
My organisation does not issue completion notices and has no plans to	2%
My organisation does not issue completion notices but plans to	3%
My organisation issues completion notices.	83%
Question not answered	11%

Rounded base size: 150 Local Authorities in England and Wales

“Do you ever supply additional information with Billing Authority Reports (BARs or E-BARs) such as plans and occupier details?”	
Don't know	3%
No	5%
Yes	81%
Question not answered	11%

Rounded base size: 150 Local Authorities in England and Wales

	Agree	Neither agree nor disagree	disagree	Question not answered
“I understand what information my organisation is legally required to provide the VOA with”.	83%	2%	3%	13%

Rounded base size: 150 Local Authorities in England and Wales

	Agree	Neither agree nor disagree	Disagree	Question not answered
“The VOA deals effectively with problems and concerns when they are raised”.	33%	21%	24%	22%

Rounded base size: 150 Local Authorities in England and Wales

Table 20: Council Tax Unit		
"Which VOA Unit do you deal with for Council Tax (CT) enquiries?"	% of respondents	Response rate
East	28%	41%
North	25%	51%
South	21%	46%
Wales	3%	18%
West	17%	32%
Not stated	6%	-

Rounded base size: 150 Local Authorities in England and Wales

Table 21: NDR Unit		
"Which VOA Unit do you deal with for Non-Domestic Rates (NDR) enquiries?"	% of respondents	Response rate
Central	11%	34%
East	18%	40%
London	7%	35%
North East	13%	61%
North West	11%	41%
South East	15%	42%
South West	19%	55%
Wales	3%	18%
Not stated	3%	-

Rounded base size: 150 Local Authorities in England and Wales

Table 22: Number of non-domestic properties within LA	
"How many Non-Domestic properties (or hereditaments) there are in your Local Authority?"	% of respondents
Less than 5,000	39%
5,000 to 10,000	41%
10,000 to 15,000	9%
More than 15,000	7%
Don't know or not stated	5%

Rounded base size: 150 Local Authorities in England and Wales

Table 23: Rateable Value of non-domestic properties within LA.	
The total Rateable Value of Non-Domestic properties (or hereditaments) in your Local Authority:	% of respondents
Less than £50 million	15%
Between £50 million and £100 million	27%
Between £101 million and £150 million	18%
£150 million or more	37%
Don't know or not stated	3%

Rounded base size: 150 Local Authorities in England and Wales