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# Customer Experience of the Valuation Office Agency

Technical report for 2013/14 research

Rebecca Klahr, Graham Keilloh, Cheryl Salmon and Krishna Chhatralia



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# Contents

1	Introduction.....	1
1.1	Background to the survey.....	1
1.2	Structure of the report.....	2
2	Technical details for the unrepresented NDR survey .....	5
2.1	Sample design .....	5
2.1.1	Survey population and sampling frames .....	5
2.1.2	Sample selection.....	5
2.1.3	Sample processing.....	7
2.1.4	Sample monitoring .....	8
2.2	Questionnaire design .....	8
2.2.1	Questionnaire development.....	8
2.2.2	Screening for eligible respondents .....	9
2.3	Fieldwork .....	10
2.3.1	Advance letters and opt-out.....	10
2.4	Response rates .....	10
2.5	Weighting.....	13
2.6	Data analysis .....	14
2.6.1	Coding.....	14
2.6.2	SPSS datafiles .....	14
2.6.3	Computer tables.....	14
3	Technical details for the unrepresented CT survey.....	16
3.1	Sample design .....	16
3.1.1	Survey population.....	16
3.1.2	Sample selection.....	16
3.1.3	Sample processing.....	18
3.1.4	Sample monitoring .....	18
3.2	Questionnaire design .....	18
3.2.1	Questionnaire development.....	18
3.2.2	Screening for eligible respondents .....	19
3.3	Fieldwork .....	20
3.3.1	Advance letters and opt-out.....	20
3.4	Response rates .....	20
3.5	Weighting.....	23
3.6	Data analysis .....	23
3.6.1	Coding.....	24
3.6.2	SPSS Datafiles.....	24
3.6.3	Computer tables.....	24
4	Technical details for the represented NDR survey .....	26

4.1	Sample design .....	26
4.1.1	Survey population and sampling frames .....	26
4.1.2	Sample selection.....	26
4.1.3	Sample processing.....	28
4.1.4	Sample monitoring .....	29
4.2	Questionnaire design .....	29
4.2.1	Questionnaire development.....	29
4.2.2	Screening for eligible respondents .....	30
4.3	Fieldwork .....	30
4.3.1	Advance letters and opt-out.....	32
4.4	Response rates .....	32
4.5	Weighting .....	34
4.6	Data analysis .....	35
4.6.1	Coding .....	35
4.6.2	SPSS datafiles .....	35
4.6.3	Computer tables.....	35
5	Technical details for the represented CT survey.....	37
5.1	Sample design .....	37
5.1.1	Survey population.....	37
5.1.2	Sample selection.....	37
5.1.3	Sample processing.....	41
5.1.4	Sample monitoring .....	41
5.2	Questionnaire design .....	41
5.2.1	Questionnaire development.....	41
5.2.2	Screening for eligible respondents .....	42
5.3	Fieldwork .....	43
5.3.1	Advance letters and opt-out.....	43
5.4	Response rates .....	43
5.5	Weighting .....	45
5.6	Data analysis .....	46
5.6.1	Coding .....	46
5.6.2	SPSS Datafiles.....	46
5.6.3	Computer tables.....	46
6	Appendices.....	48
6.1	Advance letters .....	49
6.1.1	Unrepresented advance letter (CT and NDR).....	49
6.1.2	Represented advance letter (CT and NDR) .....	51
6.2	Wave 4 questionnaires.....	53
6.3	Unrepresented questionnaire development work and piloting in year 1.....	116

Table 2.1 Combined flows for unrepresented NDR appeals for 2013-14 .....	6
Table 2.2 Profile of NDR appeals for Q4.....	6
Table 2.3 Sample targets for Q4.....	7
Table 2.4 Proportion of sample received with phone numbers .....	8
Table 2.5 Proportion of sample with phone numbers post-matching .....	8
Table 2.6 Summary outcomes and unadjusted response rate each quarter.....	11
Table 2.7 Summary outcomes and adjusted response rate each quarter.....	12
Table 2.8 Annual weights for unrepresented NDR survey.....	13
Table 2.9 Effective base and margins of error for unrepresented NDR survey.....	14
Table 3.1 Combined flow for unrepresented CT appeals for 2013-2014 .....	16
Table 3.2 Profile of unrepresented Council Tax banding appeals for Q4 .....	17
Table 3.3 Sample targets for Q4.....	17
Table 3.4 Summary outcomes and unadjusted response rate each quarter.....	21
Table 3.5 Summary outcomes and adjusted response rate each quarter.....	21
Table 3.6 Annual weights for unrepresented CT survey .....	23
Table 3.7 Effective base and margins of error for unrepresented CT survey .....	23
Table 4.1 Combined flows for represented NDR appeals for 2013-14 .....	27
Table 4.2 Profile of represented NDR appeals for Q3/Q4.....	27
Table 4.3 Sample targets for Q3/Q4.....	28
Table 4.5 Summary outcomes and unadjusted response rate each quarter.....	32
Table 4.6 Summary outcomes and adjusted response rate each quarter.....	33
Table 4.7 Annual weights for represented NDR survey.....	34
Table 4.8 Effective base and margins of error for represented NDR survey.....	35
Table 5.1 Combined flow for represented CT appeals for 2013-2014 .....	38
Table 5.2 Profile of represented Council Tax banding appeals for Q4 .....	39
Table 5.3 Sample targets for Q4.....	40
Table 5.4 Summary outcomes and unadjusted response rate each quarter.....	44
Table 5.5 Summary outcomes and adjusted response rate each quarter.....	44
Table 5.6 Annual weights for represented CT survey .....	45
Table 5.7 Effective base and margins of error for represented CT survey .....	46

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# 1 Introduction

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# 1 Introduction

This report provides the technical and methodological details for the second year of data collection (2013/14) of the Valuation Office Agency (VOA) Customer Tracking Survey. The customer groups included are businesses and domestic respondents who appeal the value of their property for the purposes of the Non Domestic Rates (NDR) and Council Tax (CT).

As well as the background to the research, the report covers sample design, questionnaire development, fieldwork materials, response rates, the weighting strategy, and data analysis.

The advance letters and a Word version of the questionnaires are included as appendices.

## 1.1 Background to the survey

The VOA provides the Government with the valuations and property advice required to support taxation and benefits. Specifically the VOA seeks to:

- Compile and maintain the Non Domestic Rates (NDR) and Council Tax (CT) valuation lists for England and Wales;
- Carry out rental assessments and determinations for housing allowances, benefits and fair rents in England;
- Value property in England, Wales and Scotland for the purposes of taxes administered by HM Revenue & Customs;
- Provide statutory and non-statutory property valuation services in England, Wales and Scotland; and
- Provide Ministers with advice on property valuation matters.

In delivering these services VOA is a public facing body. It interacts with members of the public and businesses, and its effectiveness is in part determined by how well this interaction is conducted, as well as the soundness of the valuations themselves. It is therefore important to make dealings as straightforward as possible for the end customer. This makes customer service key to the overall success of the organisation.

With this in mind, the VOA commissioned Ipsos MORI first to review the VOA's existing customer survey approach in England and Wales, and then to deliver a new customer experience survey.

The overall objective of the customer surveys was to obtain feedback on experiences of the appeals process, identifying where customers are dissatisfied and providing VOA with more robust and actionable insight.

The customer groups included in the second year of data collection are businesses and domestic respondents who appeal/challenge the valuation of their property and had their case closed by the VOA in the 2013 calendar year, split by those who are and those who are not represented by an agent. This therefore gives us four customer groups for analysis:

- Unrepresented Non-Domestic Rates (NDR) customers;
- Unrepresented Council Tax (CT) customers;
- Represented Non-Domestic Rates (NDR) customers; and
- Represented Council Tax (CT) customers.

Results for each of the four customer groups were provided to VOA on a quarter-by-quarter basis, and then at the completion of the fourth quarter aggregated annual findings.

This report presents the technical details from the second year of customer research, that of customers whose appeal was resolved in January to December 2013.

Interpretative reports of the findings of year 1 and year 2 of this research are available under separate cover.

Note that in year 1 a full quarterly research programme was completed among CT and NDR unrepresented customers similar to that which took place in year 2, while among CT and NDR represented customers survey development and a pilot study took place in that year.

This technical report refers to year 2 research unless otherwise stated, though also refers where relevant to the approach and the activities that took place in year 1.

## 1.2 Structure of the report

Following this introduction, the report is structured thus:

- Technical details of the unrepresented NDR customers' survey: looking at sample design, questionnaire design, fieldwork management, response rates, weighting and data analysis;
- Technical details of the unrepresented CT customers' survey: covering the same areas as the NDR section;
- Technical details of the represented<sup>1</sup> NDR customers' survey: covering the same areas as the Unrepresented section;

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<sup>1</sup> i.e. Used the services of an agent to make their appeal.

- Technical details of the represented CT customers' survey: covering the same areas as the Unrepresented section;

Appendices, including the questionnaires used and advance letters

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## 2 Technical details for the unrepresented NDR survey

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## 2 Technical details for the unrepresented NDR survey

### 2.1 Sample design

#### 2.1.1 Survey population and sampling frames

The survey population covered business customers who had appealed their Non-Domestic Rate (NDR). The survey was restricted to customers whose appeals were 'unrepresented' i.e. they did not use the services of an agent to make their appeal<sup>2</sup>. Unrepresented customers represent a minority of VOA's total NDR case load.

#### 2.1.2 Sample selection

The surveys were conducted on a quarterly basis and the intended sample size for each quarter was 500 interviews. The sample was stratified by region to ensure equal numbers of interviews in each of eight regions each quarter (which works out at around 63 interviews in each region per quarter). Within region the sample is selected proportional to the flow of appeals in each quarter by appeals that were successful or unsuccessful, among customers not previously researched<sup>3</sup>.

This means that within each region there are two sub-categories that determine both sampling and fieldwork monitoring targets (so 16 fieldwork strata in total). The combined flow for 2013-2014 is indicated in Table 2.1 overleaf.

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<sup>2</sup> This includes customers who had engaged the services of an agent but still dealt with the VOA themselves most of the time during the appeal. If the customer estimated that they used an agent for around half of the time, we included them in the unrepresented part of the research if they were unrepresented according to VOA records. Otherwise the customer was routed to the represented part of the research, which is covered in chapter 4.

<sup>3</sup> Note however that if the same customer appealed for a different address in the past it was possible for that customer to be contacted for research again.

Table 2.1 Combined flows for unrepresented NDR appeals for 2013-14

	Successful	Unsuccessful	Total
Non-domestic Rates Central	414	1220	1,634
Non-domestic Rates East	334	1232	1,566
Non-domestic Rates London	526	1919	2,445
Non-domestic Rates North East	556	1798	2,354
Non-domestic Rates North West	906	2052	2,958
Non-domestic Rates South East	284	933	1,217
Non-domestic Rates South West	887	1479	2,366
Non-domestic Rates Wales	402	668	1,070
<b>Total</b>	<b>4,309</b>	<b>11,301</b>	<b>15,610</b>

At the start of each quarter, the VOA gave Ipsos MORI the profile of appeals for that quarter. As an illustration, the figures for Q4 are provided below:

Table 2.2 Profile of NDR appeals for Q4

	Successful	Unsuccessful	Total
Non-domestic Rates Central	76	310	386
Non-domestic Rates East	76	287	363
Non-domestic Rates London	105	367	472
Non-domestic Rates North East	114	344	458
Non-domestic Rates North West	277	540	817
Non-domestic Rates South East	58	222	280
Non-domestic Rates South West	179	346	525
Non-domestic Rates Wales	98	195	293
<b>Total</b>	<b>983</b>	<b>2,611</b>	<b>3,594</b>

Based on this distribution<sup>4</sup>, the sampling targets with as outlined a target of 63 in each region for Q4 are provided in Table 2.3 overleaf.

<sup>4</sup> Please note that in year 2 the population given did not feed directly into targets used in practice as the population was changed slightly by VOA *post hoc* and the targets that were used were based on original information.

Table 2.3 Sample targets for Q4

	Successful	Unsuccessful	Total
Non-domestic Rates Central	12	51	63
Non-domestic Rates East	12	51	63
Non-domestic Rates London	12	51	63
Non-domestic Rates North East	15	48	63
Non-domestic Rates North West	18	45	63
Non-domestic Rates South East	12	51	63
Non-domestic Rates South West	15	48	63
Non-domestic Rates Wales	19	44	63
<b>Total</b>	<b>114</b>	<b>390</b>	<b>504</b>

The next stage was to calculate how many opt-out letters the VOA would need to mail out which was determined by an analysis of response rates in each cell. We needed to also take into account the likely automated and manual telephone matching rate (see section 2.1.3 below) and that from previous waves c. 10% of the sample would opt out of the research. Both were monitored wave-on-wave and updated as appropriate.

The VOA selected the sample randomly within each individual strata cell from the total flow for the quarter in question. In some quarters there were certain regions when the amount of sample needed exceeded the flow. In this situation we drew all the customers in the cell that were available.

### 2.1.3 Sample processing

Advance letters were mailed by VOA with a three week period for respondents to opt-out (some were received after the three week period and these cases were removed from the sample by Ipsos MORI during fieldwork). Upon receipt of the data, we derived three further variables:

- Successful vs. unsuccessful cases; and
- Whether or not the VOA has provided a telephone number.

The sample without telephone numbers was then sent for automated matching to identify further numbers (comparing selected sample against databases). This was then supplemented by 'manual matching' which involved searching the internet for telephone numbers and further information about the organisation. This proved to be successful in the majority of cases, around 90-95% of customers had a telephone number as an end result. The following analysis in Table 2.4 shows wave-on-wave the extent of numbers provided by VOA, followed by Table 2.5 showing the proportion of sample that had numbers following our matching exercises.

Table 2.4 Proportion of sample received with phone numbers

	Q1	Q2	Q3	Q4	Total
Yes	70%	73%	74%	70%	72%
No	30%	27%	26%	30%	28%
Total	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Table 2.5 Proportion of sample with phone numbers post-matching

	Q1	Q2	Q3	Q4	Total
Yes	94%	97%	88%	94%	94%
No	6%	3%	12%	6%	6%
Total	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Following number matching, the sample was checked for duplicates and against lists of people who had previously requested not to be contacted (either during VOA surveys or others). The sample was then divided into 'main' and 'reserve' samples with the amount of sample allocated to each based on the combined adjusted response rates of previous waves. The main sample was selected from cases with phone numbers only (post matching), although the cases without phone numbers are retained to enable us to calculate unadjusted response rates.

#### 2.1.4 Sample monitoring

This initial 'main' batch of sample is released from the start of fieldwork in each cell with the rest retained as reserve sample. The number of interviews is monitored on a daily basis at the level of individual strata to investigate the ongoing response rate, any unusual patterns (such as excessive refusal rates) and potentially issue additional sample in cells where it appeared there may not be enough to meet targets. Any further sample that was needed was released on an incremental basis, depending on an analysis of the number of interviews required against remaining sample, which was key to ensuring a high response rate.

A number of cases were also classified as unusable because the telephone numbers were wrong or not functional.

## 2.2 Questionnaire design

### 2.2.1 Questionnaire development

The questionnaire was developed for the specific needs of this project. A full version of the questionnaire including programming and routing instructions used in year 2 Q4 can be found in the Appendix. In summary, the questionnaire covers the following areas:

- 1 Screening, identification of respondent and routing



- 2 Awareness of the VOA and the business rates appeals system
- 3 Direct contact with the VOA
- 4 Outcome of appeal and overall ratings of the VOA
- 5 Website usage
- 6 First getting in touch with the VOA
- 7 Methods of dealing with the VOA throughout the appeal
- 8 Dealing with staff at the VOA
- 9 Reputation of the VOA
- 10 Demographics/Firmographics

The majority of the questionnaire content remained the same throughout year 2 as well as broadly unchanged from year 1; minor changes were made for reason of length or other changes of emphasis.

More detail on the development and piloting of the questionnaire in year 1 is appended.

At the start of the interview, respondents were told that throughout the survey the questions will be referring to the appeal made for a business property at a specified address (and respondents were reminded of this during the interview).<sup>5</sup>

### 2.2.2 Screening for eligible respondents

The screener questions were asked to ensure the interview was conducted with the named contact provided by the VOA (if one was provided) or a person in the organisation familiar with the appeal into the Non-Domestic Rates of their business or organisation's property. The sample also contained the address of the appealed property. At the beginning of the interview we also checked that the respondent was not an agent ('representative of a company acting on behalf of someone who is appealing against their rateable value of a property'), and that an appeal was recently made for the property listed in VOA's records. Any agents or those who were not aware of an appeal were screened out accordingly.<sup>6</sup>The numbers screened out can be seen in Table 2.6.

In year 2 the screener also included a section that allowed those from the sample of unrepresented customers to be routed to the represented script if appropriate. This would happen if they confirmed that over the entire length of the appeal an agent dealt with the VOA most of the time. In the same way if a customer from the

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<sup>5</sup> Note that unlike in year 1, the customer didn't necessarily have to confirm that they had received an outcome to the appeal in order to proceed with the interview.

<sup>6</sup> The year 1 screener screened out those who were not aware of an appeal outcome. Given the large numbers screened out as a result of this these customers were retained in year 2.

sample of represented customers said they used an agent less than half of the time during their appeal, or not at all, they were routed to the unrepresented script. If a customer said that if it was them that dealt with the VOA for around half of the time in the appeal, with the rest of the contact by the agent, the routing was based upon which of the two samples they were from (which was in turn based on VOA records).

Respondents had the option of refusing to answer each question and continue to the next question. The proportion of refusals for each question was monitored closely by the research team and was low throughout year 2.

## 2.3 Fieldwork

Before each quarter's interviewing a briefing was held with CATI interviewers working on the project. All interviewers received a set of interviewer instructions which contained information on the background to the survey including the aims and objectives, specific requirements for fieldwork including respondent eligibility, tips on making contact and maximising response, and the detail of the questionnaire and CATI script.

### 2.3.1 Advance letters and opt-out

An advance letter introducing the survey was sent out to every selected business prior to interviewer contact by the VOA. A copy of the letter is appended to this report. Letters were posted three weeks prior to the start of fieldwork to allow businesses to 'opt-out' of taking part in the research. The letter contained a helpline number and email address which respondents could contact for more information or if they would like to be removed from the sample. In total 5% businesses opted-out of the research over the year.

## 2.4 Response rates

This section presents the overall response rate; summary response breakdowns are presented for the year and each quarter, followed by the fieldwork response rate and cooperation rate.

Under this system, the unadjusted response rates for the four quarters are presented in Table 2.6overleaf.

Table 2.6 Summary outcomes and unadjusted response rate each quarter

	Q1	Q2	Q3	Q4	Total
Completed interview	479 (32%)	500 (28%)	501 (37%)	535 (32%)	2,015 (32%)
Completed interview in represented script	76 (5%)	61 (3%)	37 (3%)	76 (5%)	250 (4%)
Refused	209 (14%)	347 (19%)	246 (18%)	381 (23%)	1,183 (18%)
Sampling rejected	16 (1%)	62 (3%)	2 (*%)	0 (0%)	80 (1%)
Screened out	73 (5%)	70 (4%)	84 (6%)	126 (8%)	353 (6%)
Unresolved <sup>7</sup>	332 (22%)	304 (17%)	203 (15%)	181 (11%)	1,020 (16%)
Not used	40 (3%)	211 (12%)	6 (*%)	116 (7%)	373 (1%)
No number <sup>8</sup>	272 (18%)	234 (13%)	281 (21%)	248 (15%)	1,035 (16%)
<b>Grand Total</b>	<b>1,497</b>	<b>1,789</b>	<b>1,360</b>	<b>16,63</b>	<b>6,309</b>

Table 2.7 overleaf shows the unadjusted response rates for the key sample strata based on the aggregate data.

To calculate the adjusted response rate we removed cases that were not used and where no telephone number was available, as it would not have been possible to achieve an interview with these<sup>9</sup>.

<sup>7</sup> 'Unresolved' comprises a variety of outcomes including getting no answer to the calls, an answering machine or making contact with a respondent without getting an interview within the fieldwork period.

<sup>8</sup> Note that these numbers are vary from those without numbers outlined in Table 2.5 for as not having a number at the outset, as these include also those defined as 'no number' during fieldwork, such as disconnected and wrong numbers.

<sup>9</sup> Technically speaking, the opt-outs received by VOA should also be included in both adjusted and unadjusted response rate calculations. This would lower the response rate, however it should also be remembered that a portion of the VOA opt-outs would have not been used or not be contactable, thereby reducing the significance of this.

Table 2.7 Summary outcomes and adjusted response rate each quarter

	Q1	Q2	Q3	Q4	Total
Completed interview	479 (40%)	500 (37%)	501 (47%)	535 (41%)	2,015 (41%)
Completed interview in represented script	76 (6%)	61 (5%)	37 (3%)	76 (6%)	250 (5%)
Refused	209 (18%)	347 (26%)	246 (23%)	381 (29%)	1,183 (24%)
Sampling rejected	16 (1%)	62 (5%)	2 (*%)	0 (0%)	80 (2%)
Screened out	73 (6%)	70 (5%)	84 (8%)	126 (10%)	353 (7%)
Unresolved	332 (28%)	304 (23%)	203 (19%)	181 (14%)	1,020 (21%)
<b>Grand Total</b>	<b>1,185</b>	<b>1,344</b>	<b>1,073</b>	<b>1,299</b>	<b>4,901</b>

In summary, the following measures of fieldwork performance were achieved

- Unadjusted response rate (which is the proportion of achieved interviews from the total sample): 36%
- Adjusted response rate (which is the proportion of achieved interviews out of eligible cases): 46%
- Co-operation rate (which is the proportion of achieved interviews<sup>10</sup> out of businesses which a contact was made): 60%.

The year 2 unadjusted response rate was an improvement on year 1 (which was 31%), and the adjusted response rate was identical at 46%.

In year 2 refusals were the main reason for non-response on the survey, accounting for around one in four of those we contacted. Almost as many were categorised as 'unresolved' - these mainly comprised answer machines (8% of the adjusted total), soft appointments<sup>11</sup> (6%) and not getting an answer (5%).

Among those categorised as no number in Table 2.6 disconnected numbers were a big issue, accounting for 6% of the sample. This was a higher proportion than tended to be the case with the other three customer groups. Also wrong numbers were generally a bigger problem in the NDR samples (i.e. including represented as well as unrepresented) than for CT.

<sup>10</sup> Note this includes those who agreed to an interview but were screened out as ineligible within the interview.

<sup>11</sup> Soft appointments are where the respondent asks to be called back but not at a specific date and time (a specific date/time to call back would be a 'hard appointment').

The number of interviews completed and fieldwork periods for each quarter were:

- Q1: 479 interviews between 12 June and 5 July 2013;
- Q2: 504 interviews between 16 September and 6 October 2013;
- Q3: 501 interviews between 2 December 2013 and 9 January 2014; and
- Q4: 537 interviews between 25 February and 3 April 2014.

These differ from the figures in Tables 2.6 and 2.7 as those refer to completed interviews from the NDR unrepresented sample only (i.e. they do not include interviews from the represented sample that were routed to the unrepresented script). The figures here are for those completed in the NDR unrepresented script, and may have come from either the unrepresented or represented sample.

## 2.5 Weighting

We use a simple cell weighting system to weight the data back up to the profile for the quarter. Hence, the weights for the combined data for Q1-4, based on the population flows indicated in Table 2.1, were:

Table 2.8 Annual weights for unrepresented NDR survey

	Successful	Unsuccessful	Total
Non-domestic Rates Central	2.7%	7.8%	10.5%
Non-domestic Rates East	2.1%	7.9%	10.0%
Non-domestic Rates London	3.4%	12.3%	15.7%
Non-domestic Rates North East	3.6%	11.5%	15.1%
Non-domestic Rates North West	5.8%	13.1%	18.9%
Non-domestic Rates South East	1.8%	6.0%	7.8%
Non-domestic Rates South West	5.7%	9.5%	15.2%
Non-domestic Rates Wales	2.6%	4.3%	6.9%
<b>Total</b>	<b>22.6%</b>	<b>77.4%</b>	<b>100.0%</b>

Aside from the sample size itself, the margins of error are influenced by the effects of weighting and the size of the appellant population. The design effect caused by the weighting reduces the effective base size in the aggregate annual data from 2,021 to 1,821. Table 2.9<sup>overleaf</sup> shows the margins of error at the 95% confidence level for Q4 and the combined annual data. To illustrate, a finding of 50% in the NDR survey in the aggregate annual data means that the real figure (had we interviewed everyone over the year) is 95% likely to fall within +/- 2.2 percentage points (i.e. between 47.8% and 52.2%).

Table 2.9 Effective base and margins of error for unrepresented NDR survey

	Q4	Annual
Population size	3594	15,610
Sample size	537	2,021
Effective Sample size	446	1,821
Margin of error 50% finding	4.3	2.2
Margin of error 30% finding	4.0	2.0
Margin of error 10% finding	2.6	1.3

## 2.6 Data analysis

### 2.6.1 Coding

Selected questions were coded to allow for more detailed analysis. All relevant questions were coded by the Ipsos MORI Coding Team. The 'Other' answers were back-coded or given new codes as required, depending on the total number of mentions. All code frames were sent to the Research Team for approval.

### 2.6.2 SPSS datafiles

The SPSS files contain data relevant to the interviewer screener, interview questions, derived variables, weighting and additional sample information.

### 2.6.3 Computer tables

Weighted computer tables have been provided for every question after the screening process (for each quarter and combined data for the whole year). In agreement with the VOA, a series of crossbreaks have been set up to allow for easy analysis. Some crossbreaks originate from VOA sample information and others have been created from the questionnaire.

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### 3. Technical details for the unrepresented CT survey

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## 3 Technical details for the unrepresented CT survey

### 3.1 Sample design

#### 3.1.1 Survey population

The survey population covered domestic customers who had appealed their Council Tax (CT) banding. The survey was restricted to customers whose appeals were 'unrepresented' i.e. they did not use the services of an agent to make their appeal<sup>12</sup>.

#### 3.1.2 Sample selection

The surveys were conducted on a quarterly basis and the intended sample size for each quarter was 315 interviews. The sample was stratified by region to ensure equal numbers of interviews in each of the five VOA CT regions<sup>13</sup> each quarter (which works out at around 63 interviews in each region per quarter). Within region the sample is selected proportional to the flow of appeals in each quarter by two variables:

- Appeals that were successful or unsuccessful; and
- Appeals that were IPP (formal) and CR15 (informal).

This means that within each region there are four sub-categories that determine both sampling and fieldwork monitoring targets (so 20 fieldwork strata in total). The combined flow for 2013-2014 is indicated in Table 3.1 below.

Table 3.1 Combined flow for unrepresented CT appeals for 2013-2014

	East	North	South	Wales	West	Total
CR15 unsuccessful	4,086	6,427	5,166	1,100	4,476	21,255
CR15 successful	1,475	2,591	1,787	614	1,921	8,388
IPP successful	1,897	3,168	2,443	835	2,153	10,496
IPP unsuccessful	4,281	5,640	5,077	1,118	4,898	13,448
<b>Total</b>	<b>11,739</b>	<b>17,826</b>	<b>14,473</b>	<b>3,667</b>	<b>13,448</b>	<b>61,153</b>

<sup>12</sup>This includes customers who had engaged the services of an agent but still dealt with the VOA themselves most of the time during the appeal. If the customer estimated that they used an agent for around half of the time, we included them in the unrepresented part of the research if they were unrepresented according to VOA records. Otherwise the customer was routed to the represented part of the research, which is covered in chapter 5.

<sup>13</sup>Note that there are eight NDR regions and five CT regions.



As for the NDR unrepresented study the sample was selected among customers not previously researched<sup>14</sup>.

An added complication was that since Wave 2 of year 1 we oversampled cases without phone numbers on the CR15 side to reflect the fact that a large proportion of CR15 cases do not have phone numbers.

At the start of each quarter, the VOA gave Ipsos MORI the profile of appeals for that quarter. As an illustration, the figures for Q4 are provided below.

Table 3.2 Profile of unrepresented Council Tax banding appeals for Q4

	CR15 successful	CR15 unsuccessful	IPP Successful	IPP Unsuccessful	Total
East	224	770	541	1,119	<b>2,656</b>
North	497	1296	853	1,506	<b>4,155</b>
South	339	765	811	1,464	<b>3,380</b>
Wales	103	193	217	241	<b>754</b>
West	314	698	523	1,189	<b>2,726</b>

Based on this distribution<sup>15</sup>, the sampling targets for Q4 with as outlined a target of 63 interviews per region are provided in Table 3.3 below:

Table 3.3 Sample targets for Q4

	CR15 successful	CR15 unsuccessful	IPP Successful	IPP Unsuccessful	Total
East	5	18	7	33	<b>63</b>
North	8	20	6	30	<b>63</b>
South	6	14	7	35	<b>63</b>
Wales	9	16	9	29	<b>63</b>
West	7	16	8	31	<b>63</b>

The next stage was to calculate how many advance letters the VOA needed to mail out which was determined by an analysis of response rates in each cell. From wave 2 of year 1 onwards we also have requested additional sample from among those without telephone numbers (in order that they could be fully represented). In practice, this meant a considerable increase in the numbers of letters that needed to be despatched to take into account the fact that under half of cases without

<sup>14</sup> Note however that if the same customer appealed for a different address in the past it was possible for that customer to be contacted for research again.

<sup>15</sup> Please note that in year 2 the population given did not feed directly into targets used in practice as the population was changed slightly by VOA *post hoc* and the targets that were used were based on original information.

numbers could be successfully matched using automated matching (this was carried out on residential addresses as well as the contact names appended to addresses).

Over the four quarters of year 2 the telephone matching success rate was 41% - that it is a lower rate than NDR matching (see chapters 2 and 4) reflects that we could not do manual matching with residential addresses. Both the matching rate and number opting out were kept under review wave-on-wave and our assumptions for sampling were altered as appropriate.

The VOA selected the sample randomly within each individual strata cell from the total flow for the quarter in question. In some quarters there were problems when the amount of sample needed exceeded the flow. In this situation we drew all the customers in the cell that were available.

### 3.1.3 Sample processing

Following the opt-out phase (see section 3.3.1 for more) and then the number matching, the sample was checked for duplicates and against lists of people who has previously requested not to be contacted (either during VOA surveys or on other surveys done by VOA). The sample was then divided into 'main' and 'reserve' samples with the amount of sample allocated to each was based on the combined adjusted response rates of previous waves. The main sample was selected from cases with phone numbers only (post matching), although the cases without phone numbers are kept in the sample to enable us to calculate unadjusted response rates (see section 3.4).

### 3.1.4 Sample monitoring

This initial 'main' batch of sample short of the full total is released from the start of fieldwork in each cell with the rest retained as reserve sample.

This initial sample was subsequently monitored on a daily basis at the level of individual strata. Any further sample that was needed was released on an incremental basis, depending on an analysis of the number of interviews required against remaining sample which was key to ensuring a high response rate.

## 3.2 Questionnaire design

### 3.2.1 Questionnaire development

The questionnaire was developed for the specific needs of this project. A full version of the questionnaire including programming and routing instructions can be found in the Appendix. In summary, the questionnaire covers the following areas:

- 1 Screening, identification of respondent and routing
- 2 Awareness of the VOA and the council tax appeals system
- 3 Direct contact with the VOA

- 4 Outcome of appeal and overall ratings of the VOA
- 5 Website usage
- 6 First getting in touch with the VOA
- 7 Methods of dealing with the VOA throughout the appeal
- 8 Dealing with staff at the VOA
- 9 Reputation of the VOA
- 10 Demographics

The majority of the questionnaire content remained the same throughout the year as well as broadly unchanged from year 1; minor changes were made for reason of length or other changes of emphasis (the version used for Q4 is appended).

More detail on the development and piloting of the questionnaire in year 1 is appended.

At the start of the interview, respondents were told that throughout the survey the questions will be referring to the appeal made for the property at a specified address (and respondents were reminded of this several times during the interview).<sup>16</sup>

### 3.2.2 Screening for eligible respondents

The screener questions were asked to establish the interview was conducted with person most knowledgeable about the appeal into the council tax banding. The sample contained usually a contact name provided by VOA. The sample always contained the address of the appealed property. At the beginning of the interview we also checked that the respondent was not an agent ('representative of a company acting on behalf of someone who is appealing against their council tax property banding'), and that an appeal was recently made for the property listed in VOA's records. Any agents or those who were not aware of an appeal were screened out accordingly.

The screener questions were asked to ensure the interview was conducted with the named contact provided by the VOA or else someone else in the household familiar with the appeal into the council tax banding.

In year 2 the screener also included a section that allowed the sample of represented customers to be routed to the unrepresented script if appropriate. This would happen if they confirmed that over the entire length of the appeal it was an agent that dealt with the VOA most of the time. In the same way if the customer from the sample of represented customers said they used an agent less than half of

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<sup>16</sup> Note that unlike in year 1, the customer didn't necessarily have to confirm that they had received an outcome to the appeal.

the time during their appeal, or not at all, they were routed to the unrepresented script. If a customer said that if it was them that dealt with the VOA for around half of the time in the appeal, with the rest of the contact by the agent the routing was based upon which of the two samples they were from (which was in turn based on VOA records).<sup>17</sup>

Respondents had the option of refusing to answer each question and continue to the next question. The proportion of refusals for each question was monitored closely by the research team and was low throughout year 2.

### 3.3 Fieldwork

Before each quarter's interviewing a briefing was held with CATI interviewers working on the project. All interviewers received a set of interviewer instructions which contained information on the background to the survey including the aims and objectives, specific requirements for fieldwork including respondent eligibility, tips on making contact and maximising response, and the detail of the questionnaire and CATI script.

#### 3.3.1 Advance letters and opt-out

An advance letter introducing the survey was mailed to every selected household prior to interviewer contact. A copy of the letter is appended to this report. Letters were posted three weeks prior to the start of fieldwork to allow households to opt-out of taking part in the research. The letter contained a helpline number and email address which respondents could contact for more information or if they would like to be removed from the sample. In total 8% of households opted-out of the research over the year.

### 3.4 Response rates

This section presents the response rates for the survey. First the overall response rate and summary response breakdown are presented for the year and each quarter, followed by the fieldwork response rate and cooperation rate.

Under this system, the unadjusted response rates for the four quarters are presented in Table 3.4 overleaf.

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<sup>17</sup> The year 1 screener screened out those who were not aware of an appeal outcome. Given the large numbers screened out as a result of this these customers were retained in year 2.

Table 3.4 Summary outcomes and unadjusted response rate each quarter

	Q1	Q2	Q3	Q4	Total
Completed interview	315 (23%)	317 (12%)	311 (25%)	314 (24%)	1257 (19%)
Completed interview in represented script	2 (*%)	0 (0%)	4 (*%)	2 (*%)	8 (*%)
Refused	173 (13%)	111 (4%)	173 (14%)	158 (12%)	607 (9%)
Sampling rejected	5 (*%)	8 (*%)	0 (0%)	0 (0%)	13 (2%)
Screened out	17 (1%)	21 (1%)	12 (1%)	30 (2%)	80 (1%)
Unresolved	173 (13%)	333 (13%)	182 (15%)	166 (13%)	854 (13%)
Not used	71 (5%)	927 (35%)	109 (9%)	219 (17%)	1,326 (20%)
No number	607 (45%)	905 (35%)	429 (35%)	432 (33%)	2,373 (36%)
<b>Grand Total</b>	<b>1,355</b>	<b>2,622</b>	<b>1,220</b>	<b>1,321</b>	<b>6,518</b>

Therefore, the adjusted response rates for each quarter and across the year are provided in Table 3.5 below.

Table 3.5 Summary outcomes and adjusted response rate each quarter

	Q1	Q2	Q3	Q4	Total
Completed interview	315 (47%)	317 (40%)	311 (46%)	314 (47%)	1257 (45%)
Completed interview in represented script	2 (*%)	0 (0%)	4 (1%)	2 (*%)	8 (*%)
Refused	173 (27%)	111 (14%)	173 (25%)	158 (24%)	607 (22%)
Sampling rejected	5 (1%)	8 (1%)	0 (0%)	0 (0%)	13 (*%)
Screened out	17 (3%)	21 (3%)	12 (2%)	30 (4%)	80 (3%)
Unresolved	173 (26%)	333 (42%)	182 (27%)	166 (25%)	854 (30%)
<b>Total</b>	<b>677</b>	<b>790</b>	<b>682</b>	<b>670</b>	<b>2,819</b>

In summary, the following measures of fieldwork performance were achieved

- Unadjusted response rate (which is the proportion of achieved interviews from the total sample): 19%
- Adjusted response rate (which is the proportion of achieved interviews out of eligible cases): 45%
- Co-operation rate (which is the proportion of achieved interviews<sup>18</sup> out of households at which a contact was made): 61%

The response rates were the same as those achieved in year 1.

The refusal rate for the year 2 survey was 22%, and as in the first year of the research, higher among unsuccessful than successful appellants. The most common cause of non-response in year 2 was the 'unresolved' category, and the majority of these were numbers that went through to an answering machine. Most of the remainder in unresolved were either numbers that were not answered or soft appointments.

The number of interviews completed and fieldwork periods for each quarter were:

- Q1: 315 interviews between 12 June and 2 July 2013;
- Q2: 317 interviews between 16 September and 1 October 2013;
- Q3: 311 interviews between 2 December and 20 December 2013; and
- Q4: 315 interviews between 25 February and 20 March 2014.

The Q4 figure differs from that in Tables 3.4 and 3.5 as there one was respondent in that wave who completed the unrepresented script routed from the represented sample.

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<sup>18</sup> Note that this includes those with whom we started interviews but they were screen out as ineligible.

### 3.5 Weighting

For the CT data a 'cell-weighting' profile was derived from the flow figures in Table 3.1 above and shown below. The weights for the total annual sample are shown within the table below.

Table 3.6 Annual weights for unrepresented CT survey

	CR15 successful	CR15 unsuccessful	IPP successful	IPP unsuccessful	Total
East	2.41%	6.68%	3.10%	7.00%	19.20%
North	4.24%	10.51%	5.18%	9.22%	29.15%
South	2.92%	8.45%	3.99%	8.30%	23.67%
Wales	1.00%	1.80%	1.37%	1.83%	6.00%
West	3.14%	7.32%	3.52%	8.01%	21.99%
<b>Total</b>	<b>13.72%</b>	<b>34.76%</b>	<b>17.16%</b>	<b>34.36%</b>	<b>100%</b>

Aside from the sample size itself, the margins of error are influenced by the effects of weighting and the size of the appellant population. The design effect caused by the weighting reduces the effective base size in the annual data from 1,258 to 1,097. Table 3.7 below shows the margins of error at the 95% confidence level for Q4 and the combined annual data. To illustrate, a finding of 50% in the annual aggregate CT survey data means that the real figure (had we interviewed everyone over the year) is 95% likely to fall within +/-2.9 percentage points (i.e. between 47.1% and 52.9%).

Table 3.7 Effective base and margins of error for unrepresented CT survey

	Q4	Annual
Population size	13671	61153
Sample size	315	1258
Effective Sample size	265	1097
Margin of error 50% finding	6.0	2.9
Margin of error 30% finding	5.5	2.7
Margin of error 10% finding	3.6	1.8

### 3.6 Data analysis

### 3.6.1 Coding

Selected questions were coded to allow for more detailed analysis. All relevant questions were coded by the Ipsos MORI Coding Team. The 'Other' answers were back-coded or given new codes as required, depending on the total number of mentions. All code frames were sent to the Research Team for approval.

### 3.6.2 SPSS Datafiles

The SPSS files contain data relevant to the interviewer screener, interview questions, derived variables, weighting and additional sample information.

### 3.6.3 Computer tables

Weighted computer tables have been provided for every question after the screening process (for each quarter and combined data for the whole year). In agreement with the VOA, a series of crossbreaks have been set up to allow for easy analysis. Some crossbreaks originate from VOA sample information and others have been created from the questionnaire.



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## 4. Technical details for the represented NDR survey

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## 4 Technical details for the represented NDR survey

### 4.1 Sample design

#### 4.1.1 Survey population and sampling frames

The survey population covered business customers who had appealed their Non-Domestic Rate (NDR). The survey was restricted to customers whose appeals were 'represented' i.e. they used the services of an agent to make their appeal.<sup>19</sup>

#### 4.1.2 Sample selection

The surveys were intended to be conducted on a quarterly basis and the intended sample size for each quarter for represented NDR appellants was 200 interviews. However due to sample availability it was decided to run the survey in two waves rather than four, with the customer flows of Q1 and Q2 and of Q3 and Q4 combined, and with a subsequent interview target of 400 interviews for each survey.

Furthermore given the large numbers of represented NDR interviews from the unrepresented sample (see Table 2.6 for the figures) it was decided to reduce the target number of represented script interviews in Q3/Q4 represented wave (which coincided with Q4 of NDR unrepresented interviewing) to around 150.<sup>20</sup>

The sample is selected proportional to the flow of appeals in each quarter by appeals that were successful or unsuccessful and by the VOA's regional office. As for the NDR unrepresented study the sample was selected among customers not previously researched<sup>21</sup>.

This means that within each region there are two sub-categories that determine both sampling and fieldwork monitoring targets (so 16 fieldwork strata in total). The combined flow for 2013-2014 is indicated in Table 4.1 overleaf.

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<sup>19</sup>This includes customers who had dealt with the VOA themselves but still engaged the services of an agent most of the time during the appeal. If the customer estimated that they used an agent for around half of the time, we included them in the represented part of the research if they were represented according to VOA records. Otherwise the customer was routed to the unrepresented part of the research, which is covered in chapter 2.

<sup>20</sup>Note that this target referred to the represented script interviews achieved across the represented and unrepresented samples.

<sup>21</sup>Note however that if the same customer appealed for a different address in the past it was possible for that customer to be contacted for research again.

Table 4.1 Combined flows for represented NDR appeals for 2013-14

	Successful	Unsuccessful	Total
Non-domestic Rates Central	1,113	3,792	4,905
Non-domestic Rates East	935	3,694	4,629
Non-domestic Rates London	1,743	5,547	7,290
Non-domestic Rates North East	1,182	3,516	4,698
Non-domestic Rates North West	1,409	3,777	5,186
Non-domestic Rates South East	1,008	3,473	4,481
Non-domestic Rates South West	1,269	3,520	4,789
Non-domestic Rates Wales	394	1,084	1,478
<b>Total</b>	<b>9,053</b>	<b>28,403</b>	<b>37,456</b>

At the start of each quarter, the VOA gave Ipsos MORI the profile of appeals for that quarter. As an illustration, the figures for Q3/Q4 are provided below:

Table 4.2 Profile of represented NDR appeals for Q3/Q4

	Successful	Unsuccessful	Total
Non-domestic Rates Central	581	1,756	2,337
Non-domestic Rates East	452	1,938	2,390
Non-domestic Rates London	788	2,635	3,423
Non-domestic Rates North East	510	1,630	2,140
Non-domestic Rates North West	747	1,875	2,622
Non-domestic Rates South East	529	1,482	2,011
Non-domestic Rates South West	645	1,785	2,430
Non-domestic Rates Wales	216	704	920
<b>Total</b>	<b>4,468</b>	<b>13,805</b>	<b>18,273</b>

Based on this<sup>22</sup>, the sampling targets for Q3/Q4 are provided in Table 4.3 below.

Table 4.3 Sample targets for Q3/Q4

	Successful	Unsuccessful	Total
Non-domestic Rates Central	11	40	51
Non-domestic Rates East	10	43	52
Non-domestic Rates London	17	58	75
Non-domestic Rates North East	11	36	47
Non-domestic Rates North West	15	42	57
Non-domestic Rates South East	10	34	44
Non-domestic Rates South West	13	40	53
Non-domestic Rates Wales	5	15	20
<b>Total</b>	<b>92</b>	<b>308</b>	<b>400</b>

The next stage was to calculate how many opt-out letters the VOA would need to mail out which was determined by an analysis of response rates in each cell. We also needed to take into account the likely opt out rates,<sup>23</sup> as well as the likely success rate of automated and manual matching of telephone numbers to customers without a telephone number in VOA's records. These levels were monitored wave-on-wave and updated as appropriate in our assumptions. In Q1/Q2 the assumed opt-out rate, based on the pilot, was 30%, but in Q3/Q4, based on the opt-out experienced in the Q1/Q2 wave, the assumed opt-out level was reduced to 10%.

The VOA selected the sample randomly within each individual strata cell from the total flow for the quarter in question. In some quarters there were problems when the amount of sample needed exceeded the flow. In this situation we drew all the customers in the cell that were available.

#### 4.1.3 Sample processing

Advance letters were mailed by VOA with a three week period for respondents to opt-out (some were received after the three week period and these cases were removed from the sample by Ipsos MORI during fieldwork). Upon receipt of the data, we derived three further variables:

- Successful vs. unsuccessful cases; and

<sup>22</sup> Please note that in year 2 the population given did not feed directly into targets used in practice as the population was changed slightly by VOA *post hoc* and the targets that were used were based on original information.

<sup>23</sup> Note that opt-outs rates for the represented surveys were higher generally than for the unrepresented surveys.

- Whether or not the VOA has provided a telephone number.

Few of the sample provided by the VOA, around 2%, had telephone numbers (with the remainder having no number or else having the number of an agent). The sample that did not have telephone numbers was then sent for automated matching to identify further telephone numbers (comparing selected sample against databases). This was supplemented by 'manual matching' which involved searching the internet for telephone numbers and further information about the organisation. Up to 85% of customer records in total had telephone numbers matched to them following all of the matching processes.

Following number matching, the sample was checked for duplicates and against lists of people who had previously requested not to be contacted (either during VOA surveys or others). The sample was then divided into 'main' and 'reserve' samples with the amount of main sample allocated to each based on the response rates of previous waves. The main sample was selected from cases with phone numbers only (post matching), although the cases without phone numbers are retained to enable us to calculate unadjusted response rates.

#### 4.1.4 Sample monitoring

This initial 'main' batch of sample short of the full total is released from the start of fieldwork in each cell with the rest retained as reserve sample.

The number of interviews is monitored on a daily basis at the level of individual strata to investigate the ingoing response rate, any unusual patterns (such as excessive refusal rates) and potentially issue additional sample in cells where it appeared there may not be enough to meet targets. Any further sample that was needed was released on an incremental basis, depending on an analysis of the number of interviews required against remaining sample which was key to ensuring a high response rate.

A number of cases were also classified as unusable because the telephone numbers were wrong or not functional.

## 4.2 Questionnaire design

### 4.2.1 Questionnaire development

The questionnaire was developed for the specific needs of this project. A full version of the questionnaire including programming and routing instructions can be found in the Appendix. In summary, the questionnaire covers the following areas:

- 1 Screening, identification of respondent and routing
- 2 Relationship with agent
- 3 Appeal outcome and previous appeals
- 4 Website usage

- 5 Direct contact with the VOA
- 6 Awareness of the business rates appeals system
- 7 Reputation of the VOA
- 8 Demographics/Firmographics

The majority of the questionnaire content remained the same throughout the year; minor changes were made for reason of length or other changes of emphasis (the version used for Q3/Q4 is appended).

At the start of the interview, respondents were told that throughout the survey the questions will be referring to the appeal made for a business property at a specified address (and respondents were reminded of this during the interview).

#### 4.2.2 Screening for eligible respondents

The screener questions were asked to ensure the interview was conducted with the named contact provided by the VOA (if one was provided) or a person in the organisation familiar with the appeal into the Non-Domestic Rates of their business or organisation's property. The sample also contained the address of the appealed property. At the beginning of the interview we also checked that the respondent was not an agent ('representative of a company acting on behalf of someone who is appealing against their rateable value of a property'), and that an appeal was recently made for the property listed in VOA's records. Any agents or those who were not aware of an appeal were screened out accordingly.

The screener also included a section that allowed the sample of represented customers to be routed to the unrepresented script if appropriate. This would happen if they confirmed that over the entire length of the appeal it was them rather than an agent that dealt with the VOA most of the time. In the same way if the customer from the sample of unrepresented customers said they had dealt with the VOA themselves less than half of the time during their appeal, or not at all, they were routed to the represented script. If a customer said that if it was them that dealt with the VOA for around half of the time in the appeal, with the rest of the contact by the agent the routing was based upon which of the two samples they were from (which was in turn based on VOA records).

Respondents had the option of refusing to answer each question and continue to the next question. The proportion of refusals for each question was monitored closely by the research team and was low throughout year 2.

### 4.3 Fieldwork

Before each quarter's interviewing a briefing was held with CATI interviewers working on the project. All interviewers received a set of interviewer instructions which contained information on the background to the survey including the aims and objectives, specific requirements for fieldwork including respondent eligibility,

tips on making contact and maximising response, and the detail of the questionnaire and CATI script.

### 4.3.1 Advance letters and opt-out

An advance letter introducing the survey was sent out to every selected business prior to interviewer contact. A copy of the letter is appended to this report. Letters were posted three weeks prior to the start of fieldwork to allow businesses to 'opt-out' of taking part in the research. The letter contained a helpline number and email address which respondents could contact for more information or if they would like to be removed from the sample. A total of 13% businesses opted-out of the research over the year.

## 4.4 Response rates

This section presents the response rates for the survey. First the overall response rate and summary response breakdown are presented for the year and each quarter, followed by the fieldwork response rate and cooperation rate.

Under this system, the unadjusted response rates for the four quarters are presented in Table 4.5 below.

Table 4.5 Summary outcomes and unadjusted response rate each quarter

	Q1/2	Q3/4	Total
Complete	401 (33%)	155 (12%)	556 (22%)
Completed interview in unrepresented script	4 (*%)	2 (*%)	6 (*%)
Refused	270 (23%)	152 (11%)	422 (17%)
Sampling rejected	6 (1%)	2 (*%)	8 (*%)
Screened out	68 (6%)	35 (3%)	103 (4%)
Unresolved	111 (9%)	232 (26%)	343 (13%)
Not used	186 (16%)	487 (36%)	673 (26%)
No number	152 (13%)	279 (21%)	431 (17%)
<b>Grand Total</b>	<b>1,198</b>	<b>1,344</b>	<b>2,542</b>

Table 4.6 overleaf shows the unadjusted response rates for the key sample strata based on the aggregate data.



To calculate the adjusted response rate we removed cases that were not used and where no telephone number was available, as it would not have been possible to achieve an interview with these<sup>24</sup>.

Table 4.6 Summary outcomes and adjusted response rate each quarter

	Q1/2	Q3/4	Total
Complete	401 (47%)	155 (27%)	556 (39%)
Completed interview in unrepresented script	4 (*%)	2 (*%)	6 (*%)
Refused	270 (31%)	152 (26%)	422 (29%)
Sampling rejected	6 (1%)	2 (*%)	8 (1%)
Screened out	68 (8%)	35 (6%)	103 (7%)
Unresolved	111 (13%)	232 (40%)	343 (24%)
<b>Total</b>	<b>860</b>	<b>578</b>	<b>1,438</b>

In summary, the following measures of fieldwork performance were achieved

- Unadjusted response rate (which is the proportion of achieved interviews from the total sample): 22%
- Adjusted response rate (which is the proportion of achieved interviews out of eligible cases): 39%
- Co-operation rate (which is the proportion of achieved interviews out of businesses which a contact was made): 57%.

It can be seen above in Table 4.6 that refusal was the main reason for not completing an interview among the customers we contacted - 17% of the sample contacted refused to take part outright while another 9% were unavailable during fieldwork, and 3% abandoned the interview partway through. It can also be seen that 24% of the sample contacted was categorised as 'unresolved', including 8% not answering, 7% with soft appointments and 6% going through to an answering machine.

The number of interviews completed and fieldwork periods for each quarter were:

- Q1/2: 538 interviews between 1 November and 28 November 2013; and

<sup>24</sup> Technically speaking, the opt-outs received by VOA should also be included in both adjusted and unadjusted response rate calculations. This would lower the response rate, however it should also be remembered that a portion of the VOA opt-outs would have not been used or not be contactable, thereby reducing the significance of this.

- Q3/4: 268 interviews between 25 February and 3 April 2014

These differ from the figures in Tables 4.5 and 4.6 as those refer to completed interviews from the NDR represented sample only (i.e. they do not include interviews from the unrepresented sample that were routed to the represented script). The figures here are for those completed in the NDR represented script, and may have come from either the unrepresented or represented sample. As is outlined in Tables 2.5 and 2.6, large numbers of interviews from the NDR represented sample were completed routed to the unrepresented script, which explains the large differences here.

#### 4.5 Weighting

We use a simple cell weighting system to weight the data back up to the profile for the quarter. Hence, the weights for the combined data for Q1-4, based on the population flows indicated in Table 4.1, were:

Table 4.7 Annual weights for represented NDR survey

	Successful	Unsuccessful	Total
Non-domestic Rates Central	2.97%	10.12%	13.10%
Non-domestic Rates East	2.50%	9.86%	12.36%
Non-domestic Rates London	4.65%	14.81%	19.46%
Non-domestic Rates North East	3.16%	9.39%	12.54%
Non-domestic Rates North West	3.76%	10.08%	13.85%
Non-domestic Rates South East	2.69%	9.27%	11.96%
Non-domestic Rates South West	3.39%	9.40%	12.79%
Non-domestic Rates Wales	1.05%	2.89%	3.95%
<b>Total</b>	<b>24.17%</b>	<b>75.83%</b>	<b>100.00%</b>

This weighting applied only to those from the represented sample. Those 'routed' from the unrepresented sample to the represented script were not weighted, as reliable population profile to weight the data was not available.

Aside from the sample size itself, the margins of error are influenced by the effects of weighting and the size of the appellant population. The design effect caused by the weighting reduces the effective base size of the aggregated annual data from 806 to 790. Table 4.8 shows the margins of error at the 95% confidence interval for Q4 and the combined annual data. To illustrate, a finding of 50% in the NDR annual data means that the real figure (had we interviewed everyone over the year) is 95% likely to fall within + 3.5 percentage points (i.e. between 46.5% and 53.5%).

Table 4.8 Effective base and margins of error for represented NDR survey

	Q3/Q4	Annual
Population size	18,273	37,456
Sample size	268	806
Effective Sample size	260	790
Margin of error 50% finding	6.0	3.5
Margin of error 30% finding	5.5	3.2
Margin of error 10% finding	3.6	2.1

## 4.6 Data analysis

### 4.6.1 Coding

Selected questions were coded to allow for more detailed analysis. All relevant questions were coded by the Ipsos MORI Coding Team. The 'Other' answers were back-coded or given new codes as required, depending on the total number of mentions. All code frames were sent to the Research Team for approval.

### 4.6.2 SPSS datafiles

The SPSS files contain data relevant to the interviewer screener, interview questions, derived variables, weighting and additional sample information.

### 4.6.3 Computer tables

Weighted computer tables have been provided for every question after the screening process (for each quarter and combined data for the whole year). In agreement with the VOA, a series of crossbreaks have been set up to allow for easy analysis. Some crossbreaks originate from VOA sample information and others have been created from the questionnaire.

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## 5. Technical details for the represented CT survey

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## 5 Technical details for the represented CT survey

### 5.1 Sample design

#### 5.1.1 Survey population

The survey population covered domestic customers who had appealed their Council Tax (CT) banding, and was restricted to customers whose appeals were 'represented' i.e. they used the services of an agent to make their appeal.<sup>25</sup>

#### 5.1.2 Sample selection

The surveys were conducted on a quarterly basis and the intended sample size for each quarter for CT appellants was 125 interviews. The sample is selected proportional to the flow of appeals in each quarter by two variables:

- Appeals that were successful or unsuccessful; and
- The agent organisation used by the customer.

As for the other studies the sample was selected among customers not previously researched<sup>26</sup>.

In addition, in each year 2 wave 25 additional booster interviews were conducted among those who had paid an upfront fee to their agent. Separate targets were constructed and sample provided for this booster.

The combined flow for 2013-2014 is indicated in Table 5.1 overleaf. Note that some agents are associated with CR15 appeals primarily, and others with IPP appeals primarily. Note also that the landscape of agents changed between Q2 and Q3 with the inclusion of Bainbridge Simpson.

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<sup>25</sup>This includes customers who had dealt with the VOA themselves but still engaged the services of an agent most of the time during the appeal. If the customer estimated that they used an agent for around half of the time, we included them in the represented part of the research if they were represented according to VOA records. Otherwise the customer was routed to the unrepresented part of the research, which is covered in chapter 3.

<sup>26</sup> Note however that if the same customer appealed for a different address in the past it was possible for that customer to be contacted for research again.

Table 5.1 Combined flow for represented CT appeals for 2013-2014

	Successful	Unsuccessful	Total
Q1/Q2			
<i>CR15</i>			
Randal & Vickers	488	4,998	5,486
Other	920	2,466	3,386
<i>IPP</i>			
Dalton and Dalton	2	1,326	1,328
Other	52	442	494
<b>Q1/Q2 CR15 + IPP Total</b>	<b>1,462</b>	<b>9,232</b>	<b>10,694</b>
Q3/Q4			
<i>CR15</i>			
Bainbridge & Simpson/Randall & Vickers	225	2,640	2,865
Other	684	1,987	2,671
<i>IPP</i>			
Dalton & Dalton	0	1,479	1,479
Other	40	132	172
<b>Q3/Q4 CR15 + IPP Total</b>	<b>949</b>	<b>6,238</b>	<b>7,187</b>

At the start of each quarter, the VOA gave Ipsos MORI the profile of appeals for that quarter. As an illustration, the figures for Q4 are provided overleaf.

Table 5.2 Profile of represented Council Tax banding appeals for Q4

	IPP Successful	IPP Unsuccessful	Total
CR15			
Bainbridge & Simpson/Randall & Vickers	129	1,469	1,598
Other	340	932	1,272
IPP			
Dalton & Dalton	0	592	592
Other	27	93	120
<b>CR15 + IPP Total</b>	<b>496</b>	<b>3,086</b>	<b>3,582</b>

Based on this<sup>27</sup>, the sampling targets for the Q4 main data are provided in Table 5.3 below. The table also includes the Q4 booster targets:

Table 5.3 Sample targets for Q4

	IPP Successful	IPP Unsuccessful	Total
<i>CR15</i>			
Bainbridge Simpson/Randall & Vickers	5	51	56
Other	12	32	44
<b>Total</b>	<b>17</b>	<b>83</b>	<b>100</b>
<i>IPP</i>			
Dalton & Dalton	0	21	21
Other	0	4	4
<b>Total</b>	<b>0</b>	<b>25</b>	<b>25</b>
<b>CR15 + IPP Total</b>	<b>17</b>	<b>108</b>	<b>125</b>
<i>Upfront Fee Boost</i>			
Dalton & Dalton	1	15	16
Household Claims	1	8	9
<b>Total</b>	<b>2</b>	<b>23</b>	<b>25</b>

The next stage was to calculate how many opt-out letters the VOA needed to mail out which was determined by an analysis of response rates for previous waves for CR15 and IPP customers.<sup>28</sup>In the case of opt-out rates this got more detailed as year 2 went on, with in Q3 a blanket opt-out assumption of 14% being applied, with in Q4 the opt-out assumption depending on the sample type (based on the experienced opt-out of Q3), which was 16% for CR15 Bainbridge & Simpson/R & V; 19% for CR15 Other; 17% for IPP Dalton & Dalton; 55% for IPP Other.

We also factored in the likely blanket matching rate from our automated telephone number of those for whom there was no telephone number or just an agent number in VOA's records.

<sup>27</sup> Please note that in year 2 the population given did not feed directly into targets used in practice as the population was changed slightly by VOA *post hoc* and the targets that were used were based on original information.

<sup>28</sup> Note that opt-outs rates for the represented surveys were higher generally than for the unrepresented surveys.



The CT represented samples of customers from the VOA tended to contain very few telephone numbers. In practice, this meant just about all of the telephone numbers had to be derived from automated matching, with name matching done against the address too in order to assist matching. Over the four quarters the telephone matching success rate was 74%.

The VOA selected the sample randomly within each individual strata cell from the total flow for the quarter in question. In some quarters there were problems when the amount of sample needed exceeded the flow. In this situation we drew all the customers in the cell that were available.

### 5.1.3 Sample processing

Following the opt-out phase (see section 5.3.1 below) number matching, the sample was checked for duplicates and against lists of people who has previously requested not to be contacted (either during VOA surveys or from other surveys conducted by Ipsos MORI). The sample was then divided into 'main' and 'reserve' samples with the amount of sample allocated to each was based on the response rate estimates of previous waves. The main sample was selected from cases with phone numbers only (post matching), although the cases without phone numbers are retained to enable us to calculate unadjusted response rates (see section 5.4).

### 5.1.4 Sample monitoring

This initial 'main' batch of sample short of the full total is released from the start of fieldwork in each cell with the rest retained as reserve sample. The number of interviews is monitored on a daily basis at the level of individual strata. Any further sample that was needed was released on an incremental basis, depending on an analysis of the number of interviews required against remaining sample which was key to ensuring a high response rate.

## 5.2 Questionnaire design

### 5.2.1 Questionnaire development

The questionnaire was developed for the specific needs of this project. A full version of the questionnaire including programming and routing instructions can be found in the Appendix. In summary, the questionnaire covers the following areas:

- 1 Screening, identification of respondent and routing
- 2 Relationship with agent
- 3 Appeal outcome and previous appeals
- 4 Website usage
- 5 Direct contact with the VOA
- 6 Awareness of the council tax appeals system

## 7 Reputation of the VOA

## 8 Demographics/Firmographics

The majority of the questionnaire content remained the same throughout the year; minor changes were made for reason of length or other changes of emphasis (the version used for Q4 is appended).

At the start of the interview, respondents were told that throughout the survey the questions will be referring to the appeal made for the property at a specified address (and respondents were reminded of this during the interview).

### 5.2.2 Screening for eligible respondents

The screener questions were asked to establish the interview was conducted with person most knowledgeable about the appeal into the council tax banding. The sample usually contained a contact name, some provided by VOA though in many cases the contact name was 'matched in' during sample processing. The sample also always contained the address of the appealed property. At the beginning of the interview we also checked that the respondent was not an agent ('representative of a company acting on behalf of someone who is appealing against their council tax property banding'), as well that an appeal was recently made for the property listed in VOA's records. Any agents or those who were not aware of an appeal were screened out accordingly.

The screener questions were asked to ensure the interview was conducted with the named contact provided by the VOA or else someone else in the household familiar with the appeal into the council tax banding.

The screener also included a section that allowed the sample of represented customers to be routed to the unrepresented script if appropriate. This would happen if they confirmed that over the entire length of the appeal it was them rather than an agent that dealt with the VOA most of the time. In the same way if the customer from the sample of unrepresented customers said they had dealt with the VOA themselves less than half of the time during their appeal, or not at all, they were routed to the represented script. If a customer said that if it was them that dealt with the VOA for around half of the time in the appeal, with the rest of the contact by the agent the routing was based upon which of the two samples they were from (which was in turn based on VOA records).

Respondents had the option of refusing to answer each question and continue to the next question. The proportion of refusals for each question was monitored closely by the research team and was low throughout year 2.

## 5.3 Fieldwork

Before each quarter's interviewing a briefing was held with CATI interviewers working on the project. All interviewers received a set of interviewer instructions which contained information on the background to the survey including the aims and objectives, specific requirements for fieldwork including respondent eligibility, tips on making contact and maximising response, and the detail of the questionnaire and CATI script.

### 5.3.1 Advance letters and opt-out

An advance letter introducing the survey was sent out to every selected household prior to interviewer contact. A copy of the letter is appended to this report. Letters were posted three weeks prior to the start of fieldwork to allow households to 'opt-out' of taking part in the research. The letter contained a helpline number and email address which respondents could contact for more information or if they would like to be removed from the sample. In total 9% opted-out of the research over the year.

## 5.4 Response rates

This section presents the response rates for the survey. First the overall response rate and summary response breakdown are presented for the year and each quarter, followed by the fieldwork response rate and cooperation rate.

Under this system, the unadjusted response rates for the four quarters are presented in Table 5.4 overleaf.<sup>29</sup>

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<sup>29</sup> Note that Tables 5.4 and 5.5 contain the interviews from the booster sample.

Table 5.4 Summary outcomes and unadjusted response rate each quarter

	Q1	Q2	Q3	Q4	Total
Completed interview	137 (25%)	171 (29%)	178 (28%)	148 (28%)	634 (26%)
Completed interview in unrepresented script	0 (0%)	1 (*%)	0 (0%)	1 (*%)	2 (*%)
Refused	135 (25%)	99 (17%)	91 (15%)	87 (13%)	412 (17%)
Sampling rejected	0 (0%)	0 (0%)	0 (0%)	2 (*%)	2 (*%)
Screened out	11 (2%)	17 (3%)	11 (2%)	6 (1%)	45 (2%)
Unresolved	114 (21%)	96 (16%)	75 (12%)	84 (13%)	369 (16%)
Not used	2 (*%)	168 (29%)	60 (10%)	70 (11%)	300 (12%)
No number	144 (27%)	36 (6%)	210 (34%)	247 (38%)	637 (27%)
<b>Grand Total</b>	<b>543</b>	<b>588</b>	<b>625</b>	<b>645</b>	<b>2,401</b>

Therefore, the adjusted response rates for each quarter and across the year are provided in Table 5.5 below.

Table 5.5 Summary outcomes and adjusted response rate each quarter

	Q1	Q2	Q3	Q4	Total
Completed interview	137 (35%)	171 (45%)	178 (50%)	148 (45%)	634 (43%)
Completed interview in unrepresented script	0 (0%)	1 (*%)	0 (0%)	1 (*%)	2 (*%)
Refused	135 (34%)	99 (26%)	91 (26%)	87 (27%)	412 (28%)
Sampling rejected	0 (0%)	0 (0%)	0 (0%)	2 (*%)	2 (*%)
Screened out	11 (3%)	17 (4%)	11 (3%)	6 (2%)	45 (3%)
Unresolved	114 (29%)	96 (25%)	75 (21%)	84 (26%)	369 (25%)
<b>Total</b>	<b>397</b>	<b>384</b>	<b>355</b>	<b>328</b>	<b>1,464</b>

In summary, the following measures of fieldwork performance were achieved

- Unadjusted response rate (which is the proportion of achieved interviews from the total sample): 26%

- Adjusted response rate (which is the proportion of achieved interviews out of eligible cases): 43%
- Co-operation rate (which is the proportion of achieved interviews out of households at which a contact was made): 61%

It can be seen in Table 5.5 above that refusal was the main reason for not getting an interview among those we contacted. There were almost as many 'unresolved' leads and the major cause of this was answering machines (13% of those contacted).

The number of interviews<sup>30</sup> completed including the boost and fieldwork periods for each quarter were:

- Q1: 139 interviews between 16 September and 1 October 2013;
- Q2: 171 interviews between 1 and 21 November 2013;
- Q3: 182 interviews between 2 and 20 December 2013; and
- Q4: 148 interviews between 25 February and 20 March 2014.

## 5.5 Weighting

For the CT data a 'cell-weighting' profile was derived from the flow figures in Table 5.1 above and the resultant weights for the total annual main sample are shown within the table below (note that the boost data was not weighted, so the figures in this section refer to the main data only).

Table 5.6 Annual weights for represented CT survey

CR15	80.58%
IPP	19.42%
Successful	13.48%
Unsuccessful	86.52%

Aside from the sample size itself, the margins of error are influenced by the effects of weighting and the size of the appellant population. The design effect caused by the weighting reduces the effective base size from 541 to 527. Table 5.7 overleaf shows the margins of error at the 95% confidence interval for Q4 and the combined annual data from the main part of the survey. To illustrate, a finding of 50% in the CT

<sup>30</sup> These differ from the figures in Tables 5.4 and 5.5 as those refer to completed interviews from the CT represented sample only (i.e. they do not include interviews from the unrepresented sample that were routed to the represented script). The figures here are for those completed in the CT represented script, and may have come from either the unrepresented or represented sample.

annual aggregate survey means that the real figure (had we interviewed everyone over the year) is 95% likely to fall within +/-4.2 percentage points (i.e. between 45.8% and 54.2%).

Table 5.7 Effective base and margins of error for represented CT survey

	Q4	Annual
Population size	3,582	17,881
Sample size	125	541
Effective Sample size	125	527
Margin of error 50% finding	8.6	4.2
Margin of error 30% finding	7.9	3.9
Margin of error 10% finding	5.2	2.5

## 5.6 Data analysis

### 5.6.1 Coding

Selected questions were coded to allow for more detailed analysis. All relevant questions were coded by the Ipsos MORI Coding Team. The 'Other' answers were back-coded or given new codes as required, depending on the total number of mentions. All code frames were sent to the Research Team for approval.

### 5.6.2 SPSS Datafiles

The SPSS files contain data relevant to the interviewer screener, interview questions, derived variables, weighting and additional sample information.

### 5.6.3 Computer tables

Weighted computer tables have been provided for every question after the screening process (for each quarter and combined data for the whole year). In agreement with the VOA, a series of crossbreaks have been set up to allow for easy analysis. Some crossbreaks originate from VOA sample information and others have been created from the questionnaire.

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# Appendices

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## 6 Appendices



## 6.1 Advance letters

### 6.1.1 Unrepresented advance letter (CT and NDR)



<INDIVID NAME>  
<ADDRESS\_LINE\_1>  
<ADDRESS\_LINE\_2>  
<ADDRESS\_LINE\_3>  
<ADDRESS\_LINE\_4>  
<ADDRESS\_LINE\_5>  
<POSTCODE>

**Valuation Office Agency**  
6th floor  
Wingate House  
93/107 Shaftesbury Avenue  
London

Tel: 03000 503786  
(Monday to Friday between 8:30am to 5pm)

[optoutsurvey@voa.gsi.gov.uk](mailto:optoutsurvey@voa.gsi.gov.uk)

Website: [www.voa.gov.uk](http://www.voa.gov.uk)

Your Reference: <NUMBER>/V

20<sup>th</sup> January 2014

Dear Sir/Madam,

#### **RESEARCH INTO YOUR EXPERIENCE OF DEALING WITH THE VALUATION OFFICE AGENCY**

The Valuation Office Agency (VOA) is responsible for valuing all properties in England and Wales. This means giving a property a Rateable Value or a Council Tax Band. I am writing to ask for your help in a piece of research that the VOA is doing. The aim of the research is to explore our customers' experience of their communication with the VOA. Your feedback will help the VOA to improve the service that we provide to our customers. You have been selected at random from a list of recent VOA customers to take part in this study.

We have chosen an independent research company, Ipsos MORI, to carry out the research. They will be carrying out interviews on the telephone between 21<sup>st</sup> February and 23<sup>rd</sup> March 2014.

**Please be confident that any information you give as part of this study will be confidential and only fully anonymous research findings will be passed from Ipsos MORI to the VOA.** The VOA will not know what information you have provided. Your contact details will be held securely at all times and will not be used for anything else other than this research.

If you are happy to take part in this research you **may** be contacted by telephone over the next few weeks to arrange a telephone interview. This will take place at a time that suits you. In the interview you will talk about your experience of the appeals process and how you felt about any communication you had with the VOA. The interview should take about 15 minutes.

**What you need to do if you DO NOT want to take part:-**

Email us on [optoutsurvey@voa.gsi.gov.uk](mailto:optoutsurvey@voa.gsi.gov.uk) OR call us on **03000 503786** (Monday to Friday between 8:30am to 5pm) and you will be asked for the:

- Reference number
- Name
- Property Address

By the **7<sup>th</sup> February 2014**

If you do this we will not pass your details on to Ipsos MORI and you will not be contacted further in relation to this research.

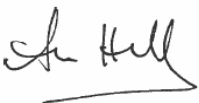
We are also happy to talk to you about the details of the research on the above number if you would like.

If **you do wish** to take part in the study and have a **telephone number you would like us to contact you on** please phone **03000 503786** (Monday to Friday between 8:30am to 5pm) or email [optinsurvey@voa.gsi.gov.uk](mailto:optinsurvey@voa.gsi.gov.uk) with your reference number and preferred contact number.

If you have any questions about your appeal you can call **03000 503786** (Monday to Friday between 8:30am to 5pm) who will be able to arrange for the relevant member of staff to call you back regarding your query.

Thank you for your time; your feedback is valuable in helping us to continue to improve the service we provide our customers.

Yours faithfully,



**Alexandra Hill**  
**Head of Customer and Operational Insight, Valuation Office Agency**

### 6.1.2 Represented advance letter (CT and NDR)



<INDIVID NAME>  
<ADDRESS\_LINE\_1>  
<ADDRESS\_LINE\_2>  
<ADDRESS\_LINE\_3>  
<ADDRESS\_LINE\_4>  
<ADDRESS\_LINE\_5>  
<POSTCODE>

**Valuation Office Agency**  
6th floor  
Wingate House  
93/107 Shaftesbury Avenue  
London

Tel: 03000 503786  
(Monday to Friday between 8:30am to 5pm)

[optoutsurvey@voa.gsi.gov.uk](mailto:optoutsurvey@voa.gsi.gov.uk)

Website: [www.voa.gov.uk](http://www.voa.gov.uk)

Your Reference: <NUMBER>/W

20<sup>th</sup> January 2014

Dear Sir/Madam,

#### **RESEARCH INTO YOUR EXPERIENCE OF DEALING WITH THE VALUATION OFFICE AGENCY**

The Valuation Office Agency (VOA) is responsible for valuing all properties in England and Wales. This means giving a property a Rateable Value or a Council Tax Band. From our records we can see that you have recently been in contact with us and used a representative or agent to help you with this.

I am writing to ask for your help in a piece of research that we are doing. The aim of the research is to explore customer's experiences of dealing with the VOA. Your feedback will help the Agency to improve the service that we provide to our customers. You have been selected at random from a list of recent VOA customers to take part in this study.

We have chosen an independent research company, Ipsos MORI, to carry out the research. They will be carrying out interviews on the telephone between 21<sup>st</sup> February and 23<sup>rd</sup> March 2014.

**Please be confident that any information you give as part of this study will be confidential and only fully anonymous research findings will be passed from Ipsos MORI to the VOA.** The VOA will not know what information you have provided. Your contact details will be held securely at all times and will not be used for anything else other than this research.

If you are happy to take part in this research you **may** be contacted by telephone over the next few weeks to arrange a telephone interview. This will be take place at a time that suits you. In the interview you will talk about your experience of the

appeals process and how you felt about any communication you had with the VOA. The interview should take about 15 minutes.

**What you need to do if you DO NOT want to take part:-**

Email us on [optoutsurvey@voa.gsi.gov.uk](mailto:optoutsurvey@voa.gsi.gov.uk) OR call us on **03000 503786** (Monday to Friday between 8:30am to 5pm) and you will be asked for:

- Reference number
- Name
- Property Address

By the **7<sup>th</sup> February 2014**

If you do this we will not pass your details on to Ipsos MORI and you will not be contacted about this research.

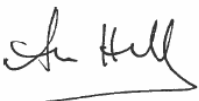
We are also happy to talk to you about the details of the research on the above number if you would like.

If **you do wish** to take part in the study and have a **telephone number you would like us to contact you on** please phone **03000 503786** (Monday to Friday between 8:30am to 5pm) or email [optinsurvey@voa.gsi.gov.uk](mailto:optinsurvey@voa.gsi.gov.uk) with your reference number and preferred contact number.

If you have any questions about your appeal you can call **03000 503786** (Monday to Friday between 8:30am to 5pm) who will be able to arrange for the relevant member of staff to call you back regarding your query.

Thank you in advance for your time; your feedback is important in helping us to continue to improve the service we provide our customers.

Yours faithfully,



**Alexandra Hill**  
**Head of Customer and Operational Insight, Valuation Office Agency**

## 6.2 Wave 4 questionnaires

### **13-023908-01 Valuation Office Agency – Rateable value appeal customers – Year 2 Wave 4 Questionnaire**

#### **Introduction**

**Good morning, afternoon, evening. My name is ... from Ipsos MORI, the independent research organisation.**

IF NAME IN SAMPLE: **Can I speak to [INSERT NAME] please?**

IF NO NAME IN SAMPLE OR NAMED LEAD NOT AVAILABLE: **Is there someone in the organisation who is familiar with the appeal into the rateable value of your business or organisation's property and can give their views today?**

IF YES SEEK PERMISSION TO DO INTERVIEW WITH THEM. IF NO SEEK TO ARRANGE APPOINTMENT.

**I am calling to ask some questions on behalf of the Valuation Office Agency, also known as the VOA, whose records show that your organisation recently made an appeal into the rateable value of your business or organisation's property at INSERT PROPERTY ADDRESS - which may have been through an agent. We are conducting a survey of people who have recently appealed their business rates to learn about how the process could be improved. You may have received a letter about this survey in the last few weeks.**

INTERVIEWER NOTE: THE PERSON IN THE ORGANISATION WHO DEALT WITH THE APPEAL WILL VARY ACROSS BUSINESSES. FOR SMALLER BUSINESSES IT WOULD USUALLY BE THE OWNER/OCCUPIER THAT WOULD DEAL WITH THE APPEAL BUT WITH LARGER ENTERPRISES IT MAY BE THE MANAGING DIRECTOR, ESTATES MANAGER, FINANCE DIRECTOR, COMPANY SECRETARY OR IF THEY ARE A UK-WIDE ORGANISATION THEY MAY HAVE AN INTERNAL PROPERTY/ESTATES SERVICES DEPARTMENT.

INTERVIEWER NOTE: EMAIL COPY OF LETTER IF REQUIRED

**The interview will take on average 10-15 minutes depending on the answers given.**

**I would like to assure you that all the information we collect will be kept in the strictest confidence, and used for research purposes only. The interview and the answers you give will not affect the decision of any current or future appeal or your relationship with the VOA. It will not be possible to identify you or your address in the results.**

**Please note that it is your experiences throughout the appeal that we are interested in, not just the final outcome.**

<b>Screener</b>
-----------------

ASK ALL

QS1. **Can I just check, are you an 'agent'? By 'agent' I mean a representative of a company acting on behalf of someone who is appealing against the rateable value of a property. SINGLE CODE.**

Yes – I am an agent	1	THANK AND CLOSE
No – I am not an agent	2	CONTINUE
Don't know	3	THANK AND CLOSE
Refused	4	THANK AND CLOSE

QS2 **Our records show that an appeal was recently made for the property at [INSERT PROPERTY ADDRESS]. By 'appeal' I mean a challenge to your rateable value. Is this correct? SINGLE CODE.**

INTERVIEWER NOTE: SOME RESPONDENTS WILL HAVE A LARGE PORTFOLIO OF PROPERTIES OR AN AGENT WOULD BE DEALING WITH THE APPEAL. IN THESE CASES WHERE THE RESPONDENT IS NOT SURE THEN PLEASE ASK IF IT IS LIKELY THAT AN APPEAL WAS RECENTLY MADE FOR THAT PROPERTY.

Yes	1	CONTINUE
No	2	
Don't know	3	CLOSE

**Please note that throughout the survey the questions will be referring to the appeal made for the property at [INSERT ADDRESS FROM SAMPLE].**

ASK REPRESENTED SAMPLE ONLY

QS3 **Our records also show that this appeal was made on your organisation's behalf by [INSERT AGENT NAME]. Is this correct? SINGLE CODE.**

Yes – this agent	1	GO TO S6
Yes – different agent (WRITE IN)	2	GO TO S6
Not correct	3	GO TO S4

ASK ALL UNREPRESENTED SAMPLE AND CODE 3 AT QS3

QS4. **Did you/your organisation use an agent at any point to handle your appeal? IF YES: Did you use an agent during the entire length of the appeal (from start to finish), or during part of the appeal? SINGLE CODE.**

Yes – used an agent for the whole appeal	1	GO TO S6
Yes – used an agent for part of the appeal	2	GO TO S5
No – did not use an agent at all	3	GO TO UNREPRESENTED SCRIPT

ASK CODE 2 AT S4

QS5. **Thinking back over the entire length of the appeal, was it you/your organisation or the agent who mainly dealt with the VOA? SINGLE CODE.**

Mainly the agent	1	GO TO QS6
Mainly the respondent/ respondent's organisation	2	GO TO UNREPRESENTED SCRIPT
Appeal equally balanced between agent and respondent	3	REFER TO SAMPLE: IF RESPONDENT FROM UNREPRESENTED SAMPLE GO TO UNREPRESENTED SCRIPT, IF FROM REPRESENTED SAMPLE GO TO QS6

ASK ALL WHO SAY AN AGENT DEALT WITH THEIR APPEAL (CODE 1 OR 2 AT S3 OR CODE 1 AT S4 OR CODE 1 OR 3 AT S5)

QS6 **Can you tell me how many people does your organisation currently employ either full or part time at all its locations? Include any working proprietors or owners, but exclude the self-employed and outside contractor or agency staff.**  
RECORD EXACT NUMBER AND SINGLE CODE INTO BAND. IF RESPONDENT IS UNSURE ASK FOR AN ESTIMATE

1	1
2-4	2
5-9	3
10-24	4
25-49	5
50-99	6
100-249	7
250+	8
Organisation is no longer in business	9
Don't know	10
Refused	11

QS7 **And as far as you are aware, how many properties in the UK has your organisation owned or leased and been responsible for the business rates in total in the last 12 months? Please include all properties including any that have since been sold.** SINGLE CODE INTO BAND. IF RESPONDENT IS UNSURE ASK FOR AN ESTIMATE

1	1	GO TO REPRESENTED SCRIPT IF UNDER 250+ EMPLOYEES
2-5	2	
6-9	2	OR
10-19	3	IF 250+ EMPLOYEES AND HAS UNDER 20 SITES
20-49	4	
50-99	5	GO TO S8 IF 250+ EMPLOYEES AND 20+ PROPERTIES
100+	6	
Organisation is no longer in business	7	
Don't know	8	GO TO REPRESENTED SCRIPT
Refused	9	

ASK ALL WHO HAVE 250+ EMPLOYEES AND 20+ PROPERTIES

QS8 **VOA is conducting this piece of research with smaller businesses. However, we may ask for your assistance in future research which will help the VOA improve the service that it provides its customers. Would you be happy to be re-contacted by the VOA within the next 12 months?** SINGLE CODE

Yes	1
No	2

READ OUT IF RESPONDENT DOES NOT AGREE TO BE RE-CONTACTED FOR FURTHER RESEARCH IN THE NEXT 12 MONTHS (CODE 2 AT QS8)

**As the VOA databases are based on property addresses, we will make sure we remove your property from the lists contacted for research purposes. However, if you appeal against a different property, it may be possible that you are included in the sample.**

**On behalf of Ipsos MORI and the VOA, thank you very much for your time. If you have any queries about this research project, you can telephone Cheryl Salmon on 020 7347 3000.**

#### Unrepresented questionnaire

**Please note that throughout the survey the questions will be referring to the appeal made for the property at [INSERT ADDRESS FROM SAMPLE].**

IF RESPONDENT SAYS THAT THEY ARE NOT AWARE THAT THIS APPEAL HAD CONCLUDED, CHECK IF:

- THERE WAS A PREVIOUS APPEAL TO THE ONE THAT THEY ARE REFERRING TO
- THEY WITHDREW THE CASE (AND THEREFORE DID NOT GET A FINAL DECISION)

IN THE TWO SCENARIOS ABOVE PLEASE CODE APPEAL HAS CONCLUDED AS THIS WILL IMPACT ROUTING LATER.

IF THEY STILL SAY THEY ARE NOT AWARE THAT THEIR APPEAL HAD CONCLUDED WE WOULD STILL LIKE THEM TO PARTICIPATE IN THE SURVEY AND THEIR VIEWS ARE STILL IMPORTANT.

IF NECESSARY ALSO SAY IF THEY WANT FURTHER INFORMATION ON THE OUTCOME OF THEIR APPEAL THEY SHOULD CONTACT EITHER THEIR LOCAL VALUATION OFFICE OR THE CENTRAL VALUATION OFFICE AGENCY SWITCHBOARD (03000 501501).

QA. **Can you confirm if your appeal has been concluded by the VOA, i.e. you have either withdrawn the case, reached an agreement with the VOA or received a decision from the Valuation Tribunal?** SINGLE CODE

Yes – confirmed appeal has concluded	1
No – respondent believes appeal has not concluded	2



ASK ALL WHO BELIEVE APPEAL HAS NOT CONCLUDED (CODE 2) AT QA

QAA. **As far as you know, what is the current status of your appeal?** MULTICODE. WRITE IN. DO NOT READ OUT

The case is on-going/is still being dealt with	1
Have not yet received final decision/written confirmation on the rateable value	2
Have not received a reply/anything regarding my appeal from the VOA	3
The case was re-opened	4
Other (WRITE IN)	5
Don't know	6
Refused	7

ASK ALL WHO BELIEVE APPEAL HAS NOT CONCLUDED (CODE 2) AT QA

QAAA. **Can I check have you received any indication of a decision from the VOA into the rateable value of the property, even if it is only an interim decision that you are still discussing with them?** SINGLE CODE

Yes – increased rateable value	1
Yes – no change to rateable value	2
Yes – decreased rateable value	3
No – no decision at all	4
Other (specify)	5

ASK ALL

QB. **Prior to starting your appeal, did you receive a letter from the VOA notifying you of a change to your rateable value?** SINGLE CODE.

Yes	1
No	2
Don't know	3
Refused	4

<b>Section 1: Awareness of the VOA/system</b>
---

Please note that throughout the survey I am interested in your dealings with the Valuation Office Agency, which we will refer to throughout the survey as the VOA, not your dealings with the local council, or anyone else about your business rates bill, for example Small Business Rates Relief. We will also refer to your rateable value, which is the value used to calculate your business rates.

- Q2. As far as you recall, how many separate appeals to the VOA have you made in the last two years? Meaning separate appeals to the VOA and not contacts about the same issue. IF NECESSARY: By 'appeals', I mean a challenge to your business rates valuation. WRITE IN NUMBER AND RECORD TO BAND

1	1
2-3	2
4-5	3
More than 5	4
Don't know	5
Refused	6

ASK IF MADE MORE THAN ONE APPEAL (CODE 2 TO 6 AT Q2)

- Q3.b Was this the first time you appealed against the rateable value of [INSERT ADDRESS FROM SAMPLE], or have you ever appealed against the rateable value of that property before? SINGLE CODE

First time	1
Appealed for that property before	2
Don't know	3
Refused	4

ASK ALL

- Q5. Before you started your appeal against the rateable value of your property at [INSERT FIRST LINE OF ADDRESS], how much, if anything, did you feel you knew about... READ OUT EACH STATEMENT. Did you feel you...?  
READ OUT CODES 1 TO 4. ALTERNATE ORDER. SINGLE CODE PER STATEMENT.  
RANDOMISE ORDER OF STATEMENTS

	Knew a lot	Knew a fair amount	Knew a little	Knew nothing	Don't know	Refused
A. How non-domestic and business properties in England and Wales are valued by the VOA	1	2	3	4	5	6
B. How to appeal against the rateable value of a property	1	2	3	4	5	6
C. The VOA (Valuation Office Agency)	1	2	3	4	5	6

<b>Section 2: Using agents to handle appeals</b>
--

Q8. **Did an agent approach you at any time to handle the appeal? IF NECESSARY: By 'agent' I mean an individual or company who deals with someone else's rateable value appeal. SINGLE CODE**

Yes	1
No	2
Don't know	3
Refused	4

ASK ALL

Q16.c **Did you have direct contact with the VOA at any point during your appeal? For example any written correspondence such as an acknowledgment of the appeal or the final decision, speaking on the phone, meeting staff or receiving emails. Please do not include any contact with an agent. IF NO: Was that because an agent mainly dealt with the VOA, a friend, family member or colleague mainly dealt with the VOA, or for other reasons? SINGLE CODE.**

Yes – I had direct contact	1
No, did not have direct contact – my agent dealt with it	2
No, did not have direct contact – friend/family member/colleague dealt with it	3
No, did not have direct contact – other reasons (WRITE IN)	4
Don't know	5
Refused	6

ASK ALL WHO HAD DIRECT CONTACT (CODE 1 AT Q16c)

Q16e. **How often did you have contact with the VOA during your appeal? READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. IF RESPONDENT UNSURE ASK FOR ESTIMATE AND CODE TO NEAREST BAND**

<b>Once a week</b>	1
<b>Two or three times a month</b>	2
<b>Once a month</b>	3
<b>Once every couple of months</b>	4
<b>Once every three or four months</b>	5
<b>Less often</b>	6
Don't know	7
Refused	8

### Section 3: Outcome of appeal and overall ratings of the VOA

ASK ALL (OTHER THAN THOSE WHO CODE 4 OR 5 AT QAAA AT INTRODUCTION AS NOT BEING AWARE APPEAL HAS CONCLUDED, THEY GO TO Q23)

Q18a. **Following the appeal, was the rateable value of your property at [INSERT ADDRESS FROM SAMPLE] changed by the VOA? By this we mean a change to the rateable value of the property made by the VOA, not any change in the bill you received from the council.**

IF CODE 1 AND SAMPLE SAYS 'NO CHANGE' IN THE 'SUCCESS' COLUMN, READ OUT: **Can I just check, are you sure the rateable value was changed by the VOA following your appeal?** RECODE AS NECESSARY

IF CODE 2 AND SAMPLE SAYS 'INCREASED' OR 'DECREASED' IN THE 'SUCCESS' COLUMN, READ OUT: **Can I just check, are you sure the rateable value was not changed by the VOA following your appeal?** RECODE AS NECESSARY

Yes	1
No	2
Don't know	3
Refused	4

ASK IF RATEABLE VALUE CHANGED (CODE 1 AT Q18a)

Q19a. **How was the rateable value changed?** SINGLE CODE

Increased rateable value	1
Decreased rateable value	2
Don't know	3
Refused	4

ASK ALL (OTHER THAN THOSE WHO CODE 4 OR 5 AT QAAA AT INTRODUCTION AS NOT BEING AWARE APPEAL HAS CONCLUDED, THEY GO TO Q23)

Q20. **Thinking about [CODE 1 AT QA the final decision/CODE 1 TO 3 AT QAAA the decision you have from the VOA], overall how well would you say you understand the reasons why this decision was made? IF NECESSARY:READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER**

<b>Very well</b>	1
<b>Fairly well</b>	2
<b>Not very well</b>	3
<b>Not at all well</b>	4
Don't know	5
Refused	6

ASK ALL WHO DID NOT COMPLETELY UNDERSTAND THE REASONS WHY THE FINAL DECISION WAS MADE (CODE 2-6 AT Q20)

Q21. **What would you have liked more information on? PROBE: What else? MULTICODE OK. RANDOMISE CODES 1 TO 7.**

How rateable value/valuation is determined/how properties are valued	1
Reasons for similar properties having lower rates or having their rateable value reduced	2
Reasons for larger/more expensive properties having the same/lower rateable value	3
Would like more specific information in the letter/phone call how decision was made/did not understand reasons	4
I wanted the property to be inspected/someone to collect information about it	5
Information in plain English/less jargon	6
The appeals process/procedure/ someone to talk me through the procedure	7
Other (WRITE IN)	8
I didn't want/need any more information	9
Don't know	10
Refused	11

ASK ALL (OTHER THAN THOSE WHO CODE 4 OR 5 AT QAAA AT INTRODUCTION AS NOT BEING AWARE APPEAL HAS CONCLUDED, THEY GO TO Q23)

Q22. **Overall, did you think that the [CODE 1 AT QA the final decision made by the VOA /CODE 1 TO 3 AT QAAA the decision you have received from the VOA], was the right decision, or the wrong decision? SINGLE CODE.**

Yes – agree was the right decision	1
No – was not the right decision	2
Don't know	3
Refused	4

ASK ALL WHO HAVE CONFIRMED THEIR APPEAL HAS CONCLUDED (CODE 1 AT QA)

Q17. **How long did it take to settle your appeal from the time it started?** INTERVIEWER ADD IF NECESSARY: **By settle your appeal, we mean either you withdrew the case, reached an agreement with the VOA or received a decision from the Valuation Tribunal for the property.**

Up to 1 week	1
More than 1 week up to 1 month	2
More than 1 month up to 2 months	3
More than 2 months up to 6 months	4
More than 6 months up to 12 months	5
More than 12 months up to 18 months	6
More than 18 months up to 24 months	7
More than 24 months	8
Don't know	9
Refused	10

ASK THOSE WHO HAD DIRECT CONTACT (CODE 1 AT Q16c)

Q23. [IF CODE 1 AT QA: **Putting aside the final outcome/CODE 1 TO 3 AT QAAA Putting aside the decision you have from the VOA, and**] **thinking just about the service you received, how would you rate your overall experience of dealing with the VOA?** ADD IF NECESSARY I mean your experience of how your appeal was dealt with by the VOA, disregarding the outcome of your appeal. Has it been... READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER

Very good	1
Fairly good	2
Neither good nor poor	3
Fairly poor	4
Very poor	5
Don't know	6
Refused	7

Q23b. [IF CODE 1 AT QA: **Still putting aside the final outcome/CODE 1 TO 3 AT QAAA Still putting aside the decision you have from the VOA, and**] **Thinking of all your dealings with the VOA, did you experience any of the following?** READ OUT (EXCEPT NONE OF THESE, DON'T KNOW AND REFUSED). MULTICODE OK FOR CODES 1-4.

Something particularly good that pleased you	1	
A few small things that pleased you	2	GO TO Q23c
A few minor problems or issues	3	GO TO Q23d
A major complaint or problem	4	
None of these	5	
Don't know	6	GO TO Q24
Refused	7	

IF CODES BOTH 1 OR 2 AND 3 OR 4 AT Q23b RANDOMISE WHICH OF Q23c OR Q23d THEY ARE ASKED (I.E. THEY SHOULD NOT BE ASKED BOTH)

ASK IF EXPERIENCE PLEASED THEM (CODES 1-2 AT Q23b)

Q23c. **Thinking about what pleased you, can you tell me what happened? PROBE Why did this please you?**

OPEN-ENDED	1
Don't know	2
Refused	3

ASK IF HAD PROBLEM WITH EXPERIENCE (CODES 3-4 AT Q23b)

Q23d. **Thinking about the problems or issues you encountered, can you tell me what happened? PROBE Why was this a problem?**

OPEN-ENDED	1
Don't know	2
Refused	3

ASK ALL

Q24. [IF CODE 1 AT QA **Now that you have a final outcome from the VOA/IF CODE 1 TO 3 AT QAAA Now that you have a decision from the VOA**] **How much, if anything, do you feel you now know about how non-domestic and business properties in England and Wales are valued?**

READ OUT (EXCEPT DON'T KNOW AND REFUSED)  
SINGLE CODE. ALTERNATE ORDER

<b>Know a lot</b>	1
<b>Know a fair amount</b>	2
<b>Know a little</b>	3
<b>Know nothing</b>	4
Don't know	5
Refused	6

Q25. **I am now going to read you a list of statements about the evidence that could be taken into account when determining rateable values. Could you tell me, based on what you know, whether you think each are true or false? If you don't know, just say and we will move on. READ OUT EACH STATEMENT. SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS**

	True	False	Don't know	Refused
A. <b>he property's rateable value represents the rent it could be let for in April 2008</b>	1	2	3	4
B. <b>he VOA takes into account reductions in rental values due to the recession that occurred after April 2008</b>	1	2	3	4
C. <b>f I make physical changes to my property by extending it or demolishing part of it, this needs to be reflected in my rateable value assessment</b>	1	2	3	4

<b>Section 4: Websites</b>
----------------------------

Now some questions about using websites during your appeal.

Q26. Did you visit any of the following websites to get information about rateable values, prior to starting or during your appeal? READ OUT CODES 1 TO 7. MULTICODE CODES 1 TO 8.

VOA (Valuation Office Agency)	1
GOV.UK	2
Business Link	3
Directgov	4
HMRC (Her Majesty's Revenue & Customs)	5
Or a council website	6
Yes – another website (WRITE IN)	7
Yes – but can't remember which website	8
No – did not visit a website	9
Don't know	10
Refused	11

ASK ALL WHO HAD CONTACT VIA WEBSITE (CODE 1 TO 8 AT Q26)

Q27. To what extent did the website/s give you the information you needed? Did it/they give you ...? READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER

All of the information	1
Most of the information	2
Some of the information	3
None of the information	4
Don't know	5
Refused	6



ASK IF DID NOT GET ALL OF THE INFORMATION THEY WANTED (CODE 2 TO 4 AT Q27)

Q28. **What would you have liked more information or answers on? PROBE: What else?**  
RANDOMISE CODES 1 TO 12.

The accepted grounds to appeal/what makes an appeal 'valid'	1
Details of other properties with the same rateable value	2
How long an appeal process would take	3
My/the organisation's input/what would be required from me in an appeal (e.g. evidence)	4
How I/the organisation can get in touch with the VOA	5
Details of my local valuation office	6
The process/what happens at each stage of an appeal	7
Staff details/who does what/who would be dealing with an appeal	8
How the VOA calculate rateable values (e.g. do an inspection, use other sources etc)	9
What is/isn't taken into account when valuing properties	10
Assurances on the independence/impartiality of the VOA	11
Information in plain English/less jargon	12
Other (WRITE IN)	13
Don't know	14
Refused	15

ASK ALL WHO DID NOT VISIT A WEBSITE (CODE 9 AT Q26)

Q27a. **Why did you choose to not visit a website to get information about rateable values?**

OPEN-ENDED	1
Don't know	2
Refused	3

<b>Section 5: First getting in touch with the Valuation Office Agency</b>
---

ASK THOSE WHO HAD DIRECT CONTACT (CODE 1 AT Q16c)

**I would now like to ask you about when you first got in touch with the VOA about the appeals process for the property at [INSERT ADDRESS FROM SAMPLE].**

Q29. **How did you first get in contact with the VOA? Was it by...?**

INTERVIEWER NOTE: IF RESPONDENT STATES FIRST CONTACT WAS 'THROUGH THE COUNCIL' OR 'THROUGH AN AGENT', PROBE AS TO THE FIRST CHANNEL OF COMMUNICATION THEY USED DURING FIRST CONTACT WITH VOA STAFF. I.E. SPOKE TO THEM OVER THE PHONE, SENT A LETTER TO THE VOA ETC AND CODE ACCORDINGLY.

READ OUT CODES 1 TO 4. RANDOMISE CODES 1 TO 4. MULTICODE OK FOR CODES 1 TO 7.

<b>Telephone</b>	1
<b>Letter</b>	2
<b>Email</b>	3
<b>You visiting a local office</b>	4
[DO NOT READ OUT]Colleague/employee contacted them for me	5
[DO NOT READ OUT]Friend/family member/someone else contacted them for me	6
Other (WRITE IN)	7
Don't know	8
Refused	9

Q30. **When you first got in touch, to what extent did you receive enough information about what the VOA would do to reach a decision on your appeal? Did you get...? READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER**

<b>All of the information you needed</b>	1
<b>Most of the information you needed</b>	2
<b>Some of the information you needed</b>	3
<b>None of the information you needed</b>	4
Don't know	5
Refused	6

Q30a. **When you first got in touch do you agree or disagree that the VOA ...**  
READ OUT EACH STATEMENT. READ OUT SCALE SINGLE CODE PER STATEMENT.  
RANDOMISE ORDER OF STATEMENTS

	<b>Strongly agree</b>	<b>Tend to agree</b>	<b>Neither agree nor disagree</b>	<b>Tend to disagree</b>	<b>Strongly disagree</b>	<b>Don't know</b>	<b>Refused</b>
<b>A. ade clear the next steps in the process</b>	1	2	3	4	5	6	7

<b>ade clear what information you needed to provide</b>	1	2	3	4	5	6	7
---	---	---	---	---	---	---	---

<b>Section 6: Methods of dealing with the VOA throughout the appeal</b>
---

ASK THOSE WHO HAD DIRECT CONTACT (CODE 1 Q16c)

**Thinking about the appeals process for the property at [INSERT ADDRESS FROM SAMPLE]:**

Q32. **During the appeal which, if any, of the following methods did you have have contact with the VOA? Please include receiving any written correspondence such as an acknowledgement of the appeal or the final decision, speaking on the phone, meeting staff, receiving email.** READ OUT CODES 1 TO 6. RANDOMISE CODES 1 TO 6. MULTICODE OK FOR CODES 1 TO 9.

Q33. **And, through which of the following methods would you prefer to have contact in any future dealings with the VOA?** READ OUT CODES 1 TO 6. RANDOMISE CODES 1 TO 6. MULTICODE OK FOR CODES 1 TO 7.

	Q32.	Q33.
<b>Telephone</b>	1	1
<b>Letter</b>	2	2
<b>Email</b>	3	3
<b>Website</b>	4	4
<b>A member of staff visiting you</b>	5	5
<b>You visiting a local office</b>	6	6
[DO NOT READ OUT]Colleague/employee acting on my behalf	7	N/A
[DO NOT READ OUT]Friend/family member acting on my behalf	8	N/A
Other (WRITE IN)	9	7
Don't know	10	8
Refused	11	9

ASK ALL WHO RECEIVED WRITTEN CORRESPONDENCE (CODES 2 OR 3 AT Q32)

Q34. **To what extent do you agree or disagree that the advice and information in VOA's written communications was easy to understand? Please include any emails and letters received.** SINGLE CODE

<b>Strongly agree</b>	1
<b>Tend to agree</b>	2
<b>Neither agree nor disagree</b>	3
<b>Tend to disagree</b>	4
<b>Strongly disagree</b>	5
Don't know	6
Refused	7

ASK ALL

Q35. **Did your appeal against the rateable value of your property include a visit to your property by an inspector or someone else from the VOA?** SINGLE CODE ONLY

Yes	1
No	2
Don't know	3
Refused	4

ASK IF HAD A VISIT FROM INSPECTOR/MEMBER OF STAFF (CODE 1 AT Q35)

Q36. **How much do you think this visit contributed to the VOA resolving your appeal?**  
 READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE  
 ORDER

<b>A great deal</b>	1
<b>To some extent</b>	2
<b>Not very much</b>	3
<b>Not at all</b>	4
Don't know	5
Refused	6

ASK IF DID NOT HAVE A VISIT FROM INSPECTOR/MEMBER OF STAFF (CODE 2 AT  
 Q35)

Q37. **Overall how well would you say you understood why a visit to your property was  
 not needed?** READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE.  
 ALTERNATE ORDER

<b>Very well</b>	1
<b>Fairly well</b>	2
<b>Not very well</b>	3
<b>Not at all well</b>	4
Don't know	5
Refused	6

### Section 7: Rating of dealings with staff at the Valuation Office Agency

ASK THOSE WHO HAD DIRECT DEALINGS (CODE 1 Q16c)

Q38. I now want you to think about your experience of dealing with staff at the VOA, including anyone you spoke to on the phone or visited your property. Can you tell me whether you agree or disagree with each of the following statements? READ OUT EACH STATEMENT. READ OUT SCALE (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS

	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	Don't know	Refused
A. Staff had the knowledge and expertise needed to answer all of your questions	1	2	3	4	5	6	7
B. Staff responded to your queries within an appropriate timeframe	1	2	3	4	5	6	7
C. Staff were professional	1	2	3	4	5	6	7
D. Staff were polite and friendly	1	2	3	4	5	6	7

### Section 8: Reputation of the VOA

ASK ALL

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? READ OUT EACH STATEMENT. READ OUT SCALE (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS

	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	Don't know	Refused
A. The appeals process is easy to understand	1	2	3	4	5	6	7
B. You trust the VOA to get the outcome of your appeal right	1	2	3	4	5	6	7
C. Your case was dealt with fairly by the VOA	1	2	3	4	5	6	7

<b>D. The way the VOA values properties is easy to understand</b>	1	2	3	4	5	6	7
---	---	---	---	---	---	---	---

### Section 9: About you

READ OUT TO ALL

**Finally I would like to ask some questions to help classify your answers. Everything you say will be treated in confidence.**

Q41. **What is your age?**

RECORD EXACT AGE AND SINGLE CODE INTO BAND

16-29	1
30-39	2
40-49	3
50-64	4
65-74	5
75-84	6
85+	7
Refused	8

Q44. INTERVIEWER TO RECORD GENDER OF RESPONDENT  
SINGLE CODE

Male	1
Female	2

Q52. **Is the property you appealed about ...**

READ OUT (APART FROM DON'T KNOW AND REFUSED). SINGLE CODE

<b>A shop or other retail premises</b>	1
<b>A restaurant/cafe/pub/bar or hotel</b>	2
<b>A manufacturing premises</b>	3
<b>Agricultural property/land</b>	4
<b>Industrial property/land</b>	5
<b>Personal services (e.g. gym, garage, church)</b>	6
<b>Residential property e.g. being re-classified'</b>	7
<b>Other work premises such as an office</b>	8
<b>Something else (WRITE IN)</b>	9
Don't know	10
Refused	11

Q51.c **How long has your organisation been operating?** SINGLE CODE INTO BAND. PROMPT WITH BANDS IF NECESSARY. IF RESPONDENT IS UNSURE ASK FOR AN ESTIMATE

Up to 6 months	1
More than 6 months up to 1 year	2
More than 1 year up to 2 years	3
More than 2 years up to 5 years	4
More than 5 years up to 10 years	5
More than 10 years up to 20 years	6
More than 20 years	7
The organisation went out of business/ into administration/ closed	8
Don't know	9
Refused	10

ASK ALL WHOSE ORGANISATION HAS NOT GONE OUT OF BUSINESS (NOT CODE 8 AT Q51c)

Q53. **As far as you are aware, how many properties in the UK has your organisation owned or leased and been responsible for the business rates for in total in the last 12 months? Please include all properties including any that have since been sold.** RECORD EXACT NUMBER AND SINGLE CODE INTO BAND. IF RESPONDENT IS UNSURE ASK FOR AN ESTIMATE

1	1
2-5	2
6-9	3
10-19	4
20-49	5
50-99	6
100+	7
Don't know	8
Refused	9

ASK ALL WHOSE ORGANISATION HAS NOT GONE OUT OF BUSINESS (NOT CODE 8 AT Q51c)

Q54. **How many people does your organisation currently employ either full or part time at all its locations? Include any working proprietors or owners, but exclude the self-employed and outside contractor or agency staff.** RECORD EXACT NUMBER AND SINGLE CODE INTO BAND. IF RESPONDENT IS UNSURE ASK FOR AN ESTIMATE

1	1
2-4	2
5-9	3
10-24	4
25-49	5
50-99	6
100-249	7
250+	8
Don't know	9
Refused	10

ASK ALL

Q57. **The VOA may want to do further research about similar issues to those we have discussed today. Would you be happy to be re-contacted by the VOA within the next 12 months? SINGLE CODE**

Yes	1
No	2

READ OUT IF RESPONDENT DOES NOT AGREE TO BE RE-CONTACTED FOR FURTHER RESEARCH IN THE NEXT 12 MONTHS (CODE 2 AT Q57)

**As the VOA databases are based on property addresses, we will make sure we remove your property from the lists contacted for research purposes. However, if you appeal against a different property, it may be possible that you are included in the sample.**

**On behalf of Ipsos MORI and the VOA, thank you very much for your time. If you have any queries about this research project, you can telephone Cheryl Salmon on 020 7347 3000.**



<b>Represented questionnaire</b>
----------------------------------

ASK ALL

QA4. **Was this the first time that you had worked with your agent to make an appeal?**

Yes	1
No	2
Don't know	3
Refused	4

ASK IF CODE 2 AT QA4

QA5. **How long have you been working with your agent to make appeals of business rates against your property or properties? SINGLE CODE.**

Up to 1 year	1
More than 1 year and up to 2 years	2
More than 2 years and up to 3 years	3
More than 3 years and up to 5 years	4
More than 5 years	5
Don't know	6
Refused	7

ASK ALL

QA6 **When you began working with your agent did they approach you to handle the appeal, or did you approach the agent? SINGLE CODE.**

An agent approached me	1
I approached the agent	2
Don't know	3
Refused	4

QA7 **Does your agent provide other services to your organisation? DO NOT READ OUT. CODE TO LIST BELOW. MULTICODE OK. RANDOMISE CODES 1 TO 10.**

Yes – advisory services	1
Yes – property management	2
Yes – valuations of properties	3
Yes – tax minimising/efficiency	4
Yes – auditing	5
Yes – dealings with tenants/disputes	6
Yes – dealings with landlords/disputes	7
Yes – property development/building services/advice	8
Yes – help with buying/acquiring properties	9
Yes – help with rent/leasing	10
Yes – other (WRITE IN)	11
No	12
Don't know	13

QA8. **Which of the following best describes the payment structure you have agreed with your agent for making appeals to the VOA?** READ OUT INCLUDING OTHER. SINGLE CODE. ROTATE ORDER (EXCLUDING OTHER/DON'T KNOW/REFUSED).

Part of existing contract of services	1
Retainer for making appeals for organisation	2
Upfront fee for each appeal (and a percentage of any rebate/savings)	3
Upfront/single fee for each appeal (no percentage of rebate/savings)	4
No win, no fee (and a percentage of any rebate/savings)	5
Other (WRITE IN)	6
Don't know	7
Refused	8

ASK IF CODES 3 OR 5 AT QA8

QA9. **What proportion of any rebate did you agree your agent would take if the appeal at [ADDRESS FROM SAMPLE] was successful?** DO NOT READ OUT. SINGLE CODE.

WRITE IN PERCENTAGE	1
Other (WRITE IN)	2
Don't know/can't remember	3
Refused	4

ASK IF CODES 3 OR 4 AT QA8

QA9 a. **How much was charged by your agent for the upfront/single fee for the appeal at [ADDRESS FROM SAMPLE]?** IF NECESSARY: **Please be assured that your answers are confidential; your answer will not be personally attributed to you. We appreciate that your relationship with your agent is commercially sensitive and your relationship with the VOA will not be affected in any way.** INTERVIEWER NOTE: DOUBLE CHECK IF ABOVE £2000. DO NOT READ OUT. SINGLE CODE.

WRITE IN AMOUNT IN POUNDS	1
Other (WRITE IN)	2
Don't know/can't remember	3
Refused	4

ASK ALL

QA10 **Why did you use your agent to make appeals on your behalf rather than undertake the appeal yourselves?**  
DO NOT READ OUT. CODE TO LIST BELOW. MULTICODE OK. RANDOMISE CODES 1 TO 13.

Felt agent would be expert/know system	1
Felt agent would do a good job/get outcome I wanted	2
Didn't have time to handle enquiry myself	3
Agent approached me/initiated process	4
Didn't know I could handle enquiry myself	5
No risk of using agent/no win-no fee	6
Thought using an agent would result in a quicker decision/speed things up	7
Have already appealed directly myself and wanted to see if the agent would be more successful	8
I couldn't access the information I needed to make the appeal	9
I wouldn't know what to do	10
Easy option/no problem to do	11
Other businesses were using them	12
Agent was recommended/known to me	13
Other (write in)	14
Don't know	15
Refused	16

QA11 **How much information did your agent give you at the start of the process to explain how the appeal would work?** READ OUT. SINGLE CODE. ALTERNATE ORDER.

<b>A great deal</b>	1
<b>A fair amount</b>	2
<b>Not very much</b>	3
<b>No information at all</b>	4
Don't know	5
Refused	6

<b>Section B: Current appeal</b>
----------------------------------

ASK ALL

QB1 **As far as you recall, how many separate appeals to the VOA have you made for any commercial properties in the last two years either directly to the VOA or through an agent? Meaning separate appeals and not contacts about the same issue. IF NECESSARY: By 'appeals', I mean a challenge to your business rates valuation. WRITE IN NUMBER AND RECORD TO BAND**

	1	1
	2-3	2
	4-5	3
	More than 5	4
	Don't know	5
	Refused	6

ASK ALL

**I would now like to ask you specifically about the appeal against [INSERT PROPERTY DETAILS].**

QB1 **Was this the first time you or your agent appealed against the rateable value of [INSERT ADDRESS FROM SAMPLE], or have you or your agent ever appealed against the rateable value of that particular property before? SINGLE CODE**

	First time	1
	Appealed for that property before myself	2
	Appealed for that property before through an agent	3
	Don't know	4
	Refused	5

QB2 **Have you received any indication of a decision from your agent or the VOA about the appeal for [INSERT ADDRESS FROM SAMPLE], even if it is only an interim decision that you are still discussing with them? SINGLE CODE**

	Yes – increased rateable value	1
	Yes – no change to rateable value	2
	Yes – decreased rateable value	3
	No – no decision at all	4
	Other (specify)	5

QB4 **As far as you are aware IF 1-3 AT QB2 how long did the appeal take from the time it started? EVERYONE ELSE how long has the appeal taken from the time it started? SINGLE CODE.**

Up to 1 week	1
More than 1 week up to 1 month	2
More than 1 month up to 2 months	3
More than 2 months up to 6 months	4
More than 6 months up to 12 months	5
More than 12 months up to 18 months	6
More than 18 months up to 24 months	7
More than 24 months	8
Don't know	9

QB5 **How often [IF 1-3 AT QB2 did you have EVERYONE ELSE have you had] contact with your agent since starting the appeal for [INSERT ADDRESS FROM SAMPLE]? Did you have contact at least...**

READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. IF RESPONDENT UNSURE ASK FOR ESTIMATE AND CODE TO NEAREST BAND

Once a week	1
Two or three times a month	2
Once a month	3
Once every couple of months	4
Once every three to four months	5
Less often	6
Don't know	7
Refused	8

QB6 **Overall, how satisfied or dissatisfied were you with the way your agent has dealt with the appeal for [INSERT ADDRESS FROM SAMPLE?IF 1-3 AT QB2 ADDPlease think about the service you received rather than the outcome of your appeal. Were you... ? READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER**

Very satisfied	1
Fairly satisfied	2
Neither satisfied nor dissatisfied	3
Fairly dissatisfied	4
Very dissatisfied	5
Don't know	6
Refused	7

ASK IF DISSATISFIED WITH AGENT (CODE 4 OR 5 AT QB6)

QB7 **Why are you dissatisfied with the way your agent dealt with your appeal?**  
DO NOT READ OUT CODE TO LIST BELOW. MULTICODE OK. RANDOMISE CODES 1 TO 9.

Didn't get me the outcome I/organisation wanted/didn't achieve a reduction in my business rates	1
Don't feel they understood my/organisation's case/argument fully	2
Didn't answer/respond to my queries	3
Don't feel they did a good job/made the case well enough/was incompetent	4
Didn't seem interested/committed to my appeal/case	5
Didn't keep me updated of progress	6
Didn't explain things/communicate well (e.g. reasons for outcome)	7
Was slow/unresponsive/took too long	8
Was rude/impolite/had poor attitude	9
Other (WRITE IN)	10
Don't know	11
Refused	12

ASK ALL (OTHER THAN THOSE WHO SAY NO DECISION HAS BEEN MADE (CODE 4 AT B2))

QB8 **Thinking about the decision you have received on the appeal, how well would you say you understand the reasons why this decision was made?** READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER

Very well	1
Fairly well	2
Not very well	3
Not at all well	4
Don't know	5
Refused	6

ASK ALL (OTHER THAN THOSE WHO SAY NO DECISION HAS BEEN MADE AT QB2)

QB10 **Overall, did you think that the decision was the right decision, or the wrong decision?** SINGLE CODE.

Yes – agree was the right decision	1
No – was not the right decision	2
Don't know	3
Refused	4

<b>Section Bb: Websites</b>
-----------------------------

Now some questions about using websites during your appeal.

ASK ALL

QBB1. **Did you visit any of the following websites to get information about rateable values, prior to starting or during your appeal?** READ OUT CODES 1 TO 7. MULTICODE CODES 1 TO 7.

VOA (Valuation Office Agency)	1
GOV.UK	2
Business Link	3
Directgov	4
HMRC (Her Majesty's Revenue & Customs)	5
Or a council website	6
Yes – another website (WRITE IN)	7
Yes – but can't remember which website	8
No – did not visit a website	9
Don't know	10
Refused	11

ASK ALL WHO HAD CONTACT VIA WEBSITE (CODE 1 TO 8 AT QBB1)

QBB2. **To what extent did the website/s give you the information you needed? Did it/they give you ...?** READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER

All of the information	1
Most of the information	2
Some of the information	3
None of the information	4
Don't know	5
Refused	6

ASK IF DID NOT GET ALL OF THE INFORMATION THEY WANTED (CODE 2 TO 4 AT QBB2)

QBB3. **What would you have liked more information or answers on? PROBE: What else?**  
RANDOMISE CODES 1 TO 12.

The accepted grounds to appeal/what makes an appeal 'valid'	1
Details of other properties with the same rateable value	2
How long an appeal process would take	3
My/the organisation's input/what would be required from me in an appeal (e.g. evidence)	4
How I/the organisation can get in touch with the VOA	5
Details of my local valuation office	6
The process/what happens at each stage of an appeal	7
Staff details/who does what/who would be dealing with an appeal	8
How the VOA calculate rateable values (e.g. do an inspection, use other sources etc)	9
What is/isn't taken into account when valuing properties	10
Assurances on the independence/impartiality of the VOA	11
Information in plain English/less jargon	12
Other (WRITE IN)	13
Don't know	14
Refused	15

ASK ALL WHO DID NOT VISIT A WEBSITE (CODE 9 AT QBB1)

QBB4. **Why did you choose to not visit a website to get information about rateable values?**

OPEN-ENDED	1
Don't know	2
Refused	3



<b>Section C: Direct contact with VOA</b>
---

ASK ALL

QC1 **Have you ever had direct contact with the VOA during the course of this or any other appeal, or at any other time? For example any written correspondence, a property inspection, speaking on the phone or receiving emails. Please do not include contact with your agent.** INTERVIEWER NOTE: IF RECEIVED A LETTER TO SAY THEIR BANDING HAS CHANGED PLEASE CODE IN CODE 2. MULTICODE OK

<b>Yes</b>	
Telephone	1
Letter	2
Email	3
Inspection/ A member of staff visiting you	4
You visiting a local office	5
<b>No</b>	
Don't know	7
Refused	8

ASK IF HAD PERSONAL DEALINGS WITH THE VOA (CODES 1-5 AT QC1)

QC2 **What have you had direct contact with the VOA about? DO NOT READ OUT. CODE TO LIST BELOW. MULTICODE OK. RANDOMISE CODES 1 TO 8.**

Letter informing me of the outcome of the appeal	1
Correspondence on the appeal	2
About the process/what I could and couldn't do	3
To do with an inspection/visit	4
About neighbouring properties/similar properties/why other properties are in a different rateable value	5
Confirmation that the appeal was received/lodged/commencing/that the agent had lodged the appeal	6
About details/measurements of the property	7
I had queries/responding to queries	8
Other (WRITE IN)	9
Don't know	10
Refused	11

ASK ALL WHO RECEIVED WRITTEN CORRESPONDENCE (CODES 2, 3 or 5 AT QC1)  
OR HAVE BEEN INFORMED THAT THEIR APPEAL HAS ENDED (CODES 1-3 AT QB2)

QC3 **To what extent do you agree or disagree that the advice and information in VOA's written communications is easy to understand?** READ OUT EXCEPT HAVE NOT RECEIVED ANY WRITTEN COMMUNICATION, DON'T KNOW AND REFUSED.

<b>Strongly agree</b>	1
<b>Tend to agree</b>	2
<b>Neither agree nor disagree</b>	3
<b>Tend to disagree</b>	4
<b>Strongly disagree</b>	5
Have not received any written correspondence	6
Don't know	7
Refused	8

ASK IF HAD WRITTEN CONTACT ONLY – ONLY CODED 2 AT C1 AND NOT CODE 1,3,4 OR 5

QC3B **How many written letters have you ever received from the VOA**

<b>One</b>	1
<b>More than one</b>	2
<b>Don't know</b>	3

ASK THOSE WHO HAD DIRECT DEALINGS (CODES 1-5 AT C1) BUT NOT CODES 1 OR 3 AT QC3b

QC4 **I now want you to think about your experience of dealing with staff at the VOA, including anyone you spoke to on the phone or visited your property. Can you tell me whether you agree or disagree with each of the following statements?** READ OUT EACH STATEMENT. READ OUT SCALE (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS

	<b>Strongly agree</b>	<b>Tend to agree</b>	<b>Neither agree nor disagree</b>	<b>Tend to disagree</b>	<b>Strongly disagree</b>	<b>Don't know</b>	<b>Refused</b>
<b>A. Staff had the knowledge and expertise needed to answer all of your questions</b>	1	2	3	4	5	6	7
<b>C. Staff were professional</b>	1	2	3	4	5	6	7
<b>D. Staff were polite and friendly</b>	1	2	3	4	5	6	7

<b>Section D: Understanding and information</b>
---

ASK ALL

QD1. [IF CODES 1-3 AT QB2: **Now you have a final outcome from the VOA**] **How much, if anything, do you feel you now know about how non-domestic and business properties in England and Wales are valued by the VOA? Do you feel you...?**  
 READ OUT CODES 1 TO 4. ALTERNATE ORDER

Know a lot	1
Know a fair amount	2
Know a little	3
Know nothing	4
Don't know	5
Refused	6

QD2 I am now going to read you a list of statements about the evidence that could be taken into account when determining rateable values. Could you tell me, based on what you know, whether you think each are true or false? If you don't know, just say and we will move on. READ OUT EACH STATEMENT. SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS

	True	False	Don't know	Refused
A. The VOA takes into account reductions in rental values due to the recession that occurred after April 2008	1	2	3	4
B. If I make physical changes to my property by extending it or demolishing part of it, this needs to be reflected in my rateable value assessment	1	2	3	4
C. The VOA reassess the rateable value of each business property on an annual basis	1	2	3	4

<b>Section E: Reputation of the VOA</b>
---

ASK ALL

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? READ OUT EACH STATEMENT. READ OUT SCALE (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS**

	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	Don't know	Refused
<b>A. The appeals process is easy to understand</b>	1	2	3	4	5	6	7
<b>B. You trust the VOA to get the outcome of your appeal right</b>	1	2	3	4	5	6	7
<b>D. The way the VOA values properties is easy to understand</b>	1	2	3	4	5	6	7

QE3 **Is there anything that you feel the VOA needs to do to improve the appeals process and how it engages with customers?**

OPEN ENDED	1
Don't know	2
Refused	3

<b>Section F: About you</b>
-----------------------------

READ OUT TO ALL

**I would now like to ask some questions to help us classify your answers. Everything you say will be treated in confidence.**

QF1 **How old are you?**

RECORD EXACT AGE AND SINGLE CODE INTO BAND

16-29	1
30-39	2
40-49	3
50-64	4
65-74	5
75-84	6
85+	7
Refused	8

QF2 INTERVIEWER TO RECORD GENDER OF RESPONDENT  
SINGLE CODE

Male	1
Female	2

ASK ALL

QF6 **The VOA may want to do further research about similar issues to those we have discussed today. Would you be happy to be re-contacted by the VOA within the next 12 months?** SINGLE CODE

Yes	1
No	2

READ OUT IF RESPONDENT DOES NOT AGREE TO BE RE-CONTACTED FOR FURTHER RESEARCH IN THE NEXT 12 MONTHS (CODE 2 AT QF6)

**As the VOA databases are based on property addresses, we will make sure we remove your property from the lists contacted for research purposes. However, if you appeal against a different property, it may be possible that you are included in the sample.**

**On behalf of Ipsos MORI and the VOA, thank you very much for your time. If you have any queries about this research project, you can telephone Cheryl Salmon on 020 7347 3000.**

## **13-021414-01 Valuation Office Agency –Council tax appeal customers Year 2** **Wave 4 Questionnaire**

### **Introduction**

Good morning, afternoon, evening. My name is ... from Ipsos MORI, the independent research organisation. Can I speak to [INSERT NAME] please?

I am calling to ask you some questions on behalf of the Valuation Office Agency, also known as the VOA, whose records show that you recently appealed the council tax banding of INSERT PROPERTY ADDRESS - which may have been through an agent. We are conducting a survey of people who have recently appealed their banding to learn about how the process could be improved. You may have received a letter about this survey in the last few weeks.

Do you know about this appeal and can you give your views today? The interview will take around 10-15 minutes.

IF NOT AVAILABLE: Is there someone else in the household who is familiar with the appeal into your council tax banding and can give their views today?

INTERVIEWER NOTE: THE RESPONDENT MAY RECOGNISE THEIR APPEAL AS AN 'ENQUIRY' OR 'CHALLENGE' OR 'PROPOSAL'. EMAIL COPY OF LETTER IF REQUIRED.

Please note that it is your experiences throughout the appeal that we are interested in, not just the final outcome.

I would like to assure you that all the information we collect will be kept in the strictest confidence, and used for research purposes only. The interview and the answers you give will not affect the decision of any current or future appeal or your relationship with the VOA. It will not be possible to identify you or your address in the results.

### **Screener**

ASK ALL

QS1. Can I just check, are you an 'agent'? By 'agent' I mean a representative of a company acting on behalf of someone who is appealing against their council tax property banding. SINGLE CODE.

Yes – I am an agent	1	THANK AND CLOSE
No – I am not an agent	2	CONTINUE
Don't know	3	THANK AND CLOSE
Refused	4	THANK AND CLOSE

QS2 Our records show that an appeal was recently made for the property at [INSERT PROPERTY ADDRESS]. By 'appeal' I mean a challenge to your council tax banding. Is this correct? SINGLE CODE.

Yes	1	CONTINUE
No	2	
Don't know	3	CLOSE

**Please note that throughout the survey the questions will be referring to the appeal made for the property at [INSERT ADDRESS FROM SAMPLE].**

ASK REPRESENTED SAMPLE ONLY

QS3 **Our records also show that this appeal was made on your behalf by [INSERT AGENT NAME]. Is this correct? SINGLE CODE.**

Yes – this agent	1	GO TO REPRESENTED SCRIPT
Yes – different agent (WRITE IN)	2	GO TO REPRESENTED SCRIPT
Not correct	3	GO TO S4

ASK ALL UNREPRESENTED SAMPLE AND CODE 3 AT QS3

QS4. **Did you use an agent at any point to handle your appeal? IF YES: Did you use an agent during the entire length of the appeal (from start to finish), or during part of the appeal? SINGLE CODE.**

Yes – used an agent for the whole appeal	1	GO TO REPRESENTED SCRIPT
Yes – used an agent for part of the appeal	2	GO TO S5
No – did not use an agent at all	3	GO TO UNREPRESENTED SCRIPT

ASK CODE 2 AT S4

QS5. **Thinking back over the entire length of the appeal, was it you or the agent who mainly dealt with the VOA? SINGLE CODE.**

Mainly the agent	1	GO TO REPRESENTED SCRIPT
Mainly the respondent	2	GO TO UNREPRESENTED SCRIPT
Appeal equally balanced between agent and respondent	3	REFER TO SAMPLE: IF RESPONDENT FROM UNREPRESENTED SAMPLE GO TO UNREPRESENTED SCRIPT, IF FROM REPRESENTED SAMPLE TO REPRESENTED SCRIPT

<b>Unrepresented questionnaire</b>
------------------------------------

**Please note that throughout the survey the questions will be referring to the appeal made for the property at [INSERT ADDRESS FROM SAMPLE].**

IF RESPONDENT SAYS THAT THEY ARE NOT AWARE THAT THEIR APPEAL HAD CONCLUDED, CHECK IF:

- THERE WAS A PREVIOUS APPEAL TO THE ONE THAT THEY ARE REFERRING TO
- THEY WITHDREW THE CASE (AND THEREFORE DID NOT GET A FINAL DECISION)
- THEY ARE REFERRING TO SUBSEQUENT CONTACT WITH THE VALUATION TRIBUNAL BECAUSE THEY DISAGREE WITH VOA'S DECISION

IN THE THREE SCENARIOS ABOVE PLEASE CODE 'APPEAL HAS CONCLUDED' AS THIS WILL IMPACT ROUTING LATER.

IF RESPONDENT STILL SAYS APPEAL HAS NOT CONCLUDED WE WOULD STILL LIKE THEM TO PARTICIPATE IN THE SURVEY AND THEIR VIEWS ARE STILL IMPORTANT.

IF NECESSARY ALSO SAY IF THEY WANT FURTHER INFORMATION ON THE OUTCOME OF THEIR APPEAL THEY SHOULD CONTACT EITHER THEIR LOCAL VALUATION OFFICE OR THE CENTRAL VALUATION OFFICE AGENCY SWITCHBOARD (03000 501501).

QA. **Can you confirm if your appeal has been concluded by the VOA, i.e. you have received a letter from the VOA that sets out the decision?** SINGLE CODE

Yes – confirmed appeal has concluded	1
No – respondent believes appeal has not concluded	2

ASK ALL WHO BELIEVE APPEAL HAS NOT CONCLUDED (CODE 2) AT QA

QAA. **As far as you know, what is the current status of your appeal?** DO NOT READ OUT. MULTICODE.

The case is on-going/is still being dealt with	1
Have not yet received final decision/written confirmation on the banding	2
Have not received a reply/anything regarding my appeal from the VOA	3
The case was re-opened	4
Other (WRITE IN)	5
Don't know	6
Refused	7



ASK ALL

QB. **Prior to starting your appeal, did you receive a letter from the VOA notifying you of a change to your council tax banding? SINGLE CODE.**

Yes	1
No	2
Don't know	3
Refused	4

<b>Section 1: Awareness of the VOA/system</b>
---

ASK ALL

Q2. **As far as you recall, how many separate appeals, enquiries or proposals to your council tax banding have you made to the VOA in the last two years? Meaning separate appeals to the VOA and not contacts about the same issue. IF NECESSARY: By 'appeals, enquiries or proposals' I mean a challenge to your council tax banding. WRITE IN NUMBER AND RECORD TO BAND**

1	1
2-3	2
4-5	3
More than 5	4
Don't know	5
Refused	6

Q2b. **I now want you to think about your appeal into your council tax banding for the property at [INSERT ADDRESS FROM SAMPLE]. Did this relate to the home that you personally live in? SINGLE CODE**

Yes	1
No	2
Don't know	3
Refused	4

ASK IF DID NOT RELATE TO HOME PERSONALLY LIVE IN (CODE 2 TO 4) AT Q2b

Q2c. **Did the appeal relate to one of the following? READ OUT CODES 1 TO 6. SINGLE CODE**

<b>A second home</b>	1
<b>A property you rent out</b>	2
<b>The home of a friend or relative</b>	3
<b>A property managed by a company you work for</b>	4
<b>A previous home</b>	5
<b>A new home (land/property bought for renovating/new build/demolish and rebuild)</b>	6
Other (WRITE IN AND CODE)	7
Don't know	8
Refused	9

READ OUT IF ON BEHALF OF A FRIEND OR FAMILY (CODE 3 AT Q2c)

**For the rest of the survey, when I refer to ‘your’ appeal, property or banding we are referring to the property you appealed on behalf of a friend or family member.**

ASK ALL

Q5. **Before you started your appeal against the council tax banding of your property at [INSERT ADDRESS FROM SAMPLE] how much, if anything, did you feel you knew about...? READ OUT EACH STATEMENT. Did you feel you...? READ OUT CODES 1-4. ALTERNATE ORDER. SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS**

	Knew a lot	Knew a fair amount	Knew a little	Knew nothing	Don't know	Refused
<b>A. How properties in England and Wales are valued by the VOA</b>	1	2	3	4	5	6
<b>B. How to appeal against the council tax banding of a property</b>	1	2	3	4	5	6
<b>C. The VOA (Valuation Office Agency)</b>	1	2	3	4	5	6

ASK ALL

Q8. **Did an agent approach you at any time to handle the appeal? IF NECESSARY: By ‘agent’ I mean an individual or company who deals with someone else’s council tax appeal. SINGLE CODE**

Yes	1
No	2
Don't know	3
Refused	4

<b>Section 2: Direct contact with VOA</b>
---

Q16c. **Did you have direct contact with the VOA during your appeal? For example any written correspondence such as an acknowledgment of the appeal or the final decision, speaking on the phone, meeting staff or receiving emails. Please do not include any contact with an agent. IF NO: Was that because an agent mainly dealt with the VOA, a friend, family member or colleague mainly dealt with the VOA, or for other reasons? SINGLE CODE**

Yes – I had direct contact	1
No, did not have direct contact – my agent dealt with it	2
No, did not have direct contact – friend/family member/colleague dealt with it	3
No, did not have direct contact – other reasons (WRITE IN)	4
Don't know	5
Refused	6

ASK ALL WHO HAD DIRECT CONTACT (CODE 1 AT Q16c)

Q16e. **How often did you have direct contact with the VOA during your appeal? READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. IF RESPONDENT UNSURE ASK FOR ESTIMATE AND CODE TO NEAREST BAND**

<b>Once a week</b>	1
<b>Two or three times a month</b>	2
<b>Once a month</b>	3
<b>Once every couple of months</b>	4
<b>Once every three or four months</b>	5
<b>Less often</b>	6
Don't know	7
Refused	8

<b>Section 3: Outcome of appeal and overall ratings of the VOA</b>
--

READ OUT TO ALL (OTHER THAN THOSE WHO CODE 2 AT QA AT INTRODUCTION AS NOT BEING AWARE APPEAL HAS CONCLUDED, THEY GO TO Q23)

Q18. **Following the appeal, was the council tax banding of your property at [INSERT ADDRESS FROM SAMPLE] changed by the VOA? By this we mean a change to the banding of your property made by the VOA, and not any change in the bill you received from the council.**

IF CODE 1 AND SAMPLE SAYS 'NO' IN THE 'SUCCESSFUL?' COLUMN, READ OUT:  
**Can I just check, are you sure the council tax banding was changed by the VOA following your appeal?** RECODE AS NECESSARY

IF CODE 2 AND SAMPLE SAYS 'YES' IN THE 'SUCCESSFUL?' COLUMN, READ OUT:  
**Can I just check, are you sure the council tax banding was not changed by the VOA following your appeal?** RECODE AS NECESSARY

Yes	1
No	2
Don't know	3
Refused	4

ASK IF BANDING CHANGED (CODE 1 AT Q18)

Q19. **How was your banding assessment changed?** SINGLE CODE

Increased/Paid more council tax	1
Decreased/Paid less council tax	2
Don't know	3
Refused	4

ASK ALL (OTHER THAN THOSE WHO CODE 2 AT QA AT INTRODUCTION AS NOT BEING AWARE APPEAL HAS CONCLUDED, THEY GO TO Q23)

Q20. **Thinking about the final decision, overall how well would you say you understand the reasons why this decision was made?** READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER

<b>Very well</b>	1
<b>Fairly well</b>	2
<b>Not very well</b>	3
<b>Not at all well</b>	4
Don't know	5
Refused	6

ASK ALL (OTHER THAN THOSE WHO CODE 2 AT QA AT INTRODUCTION AS NOT BEING AWARE APPEAL HAS CONCLUDED, THEY GO TO Q23)

Q22. **Overall, did you think that the final decision made by the VOA was the right decision, or the wrong decision?** SINGLE CODE.

Was the right decision	1
Was the wrong decision	2
Don't know	3
Refused	4

- Q17. **How long did it take to settle your appeal from the time it started?** INTERVIEWER  
ADD IF NECESSARY: **By settle your appeal, we mean the VOA sent you a letter setting out their decision on your council tax banding for the property at [INSERT ADDRESS FROM SAMPLE].**  
SINGLE CODE ONLY. PROMPT FROM ANSWER CODES IF NECESSARY. IF RESPONDENT IS UNSURE ASK FOR AN ESTIMATE

Up to 1 week	1
More than 1 week up to 1 month	2
More than 1 month up to 2 months	3
More than 2 months up to 6 months	4
More than 6 months up to 12 months	5
More than 12 months	6
Don't know	7
Refused	8

ASK THOSE WHO HAD DIRECT CONTACT (CODE 1 AT Q16c)

- Q23. **[IF CODE 1 AT QA: Putting aside the final outcome, and] thinking just about the service you received, how would you rate your overall experience of dealing with the VOA?** ADD IF NECESSARY **I mean your experience of how your appeal was dealt with by the VOA, disregarding the outcome of your appeal. Has it been...** READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER

Very good	1
Fairly good	2
Neither good nor poor	3
Fairly poor	4
Very poor	5
Don't know	6
Refused	7

- Q23b. **[IF CODE 1 AT QA: Still putting aside your final outcome and] thinking of all your dealings with the VOA, did you experience any of the following?**  
READ OUT (EXCEPT NONE OF THESE, DON'T KNOW AND REFUSED). MULTICODE OK FOR CODES 1-4.

Something particularly good that pleased you	1	
A few small things that pleased you	2	GO TO Q23c
A few minor problems or issues	3	GO TO Q23d
A major complaint or problem	4	
None of these	5	
Don't know	6	GO TO Q24
Refused	7	

IF CODES BOTH 1 OR 2 AND 3 OR 4 AT Q23b RANDOMISE WHICH OF Q23c OR Q23d THEY ARE ASKED (I.E. THEY SHOULD NOT BE ASKED BOTH)

ASK IF EXPERIENCE PLEASED THEM (CODES 1-2 AT Q23b)

Q23c. **Thinking about what pleased you, can you tell me what happened? PROBE Why did this please you?**

OPEN-ENDED	1
Don't know	2
Refused	3

ASK IF HAD PROBLEM WITH EXPERIENCE (CODES 3-4 AT Q23b)

Q23d. **Thinking about the problems or issues you encountered, can you tell me what happened? PROBE Why was this a problem?**

OPEN-ENDED	1
Don't know	2
Refused	3

ASK ALL

Q24. **[IF CODE 1 AT QA: Now you have a final outcome from the VOA] How much, if anything, do you feel you now know about how properties in England and Wales are valued for council tax banding? Do you feel you...?**  
READ OUT (EXCEPT DON'T KNOW AND REFUSED)  
SINGLE CODE. ALTERNATE ORDER

Know a lot	1
Know a fair amount	2
Know a little	3
Know nothing	4
Don't know	5
Refused	6

Q25. **I am now going to read you a list of things that the VOA might or might not take into account when valuing properties for council tax banding. Could you tell me, based on what you know, whether or not you think each is taken into account? If you don't know, just say and we will move on. READ OUT EACH STATEMENT. SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS**

	Yes – taken into account by the VOA	No – not taken into account by the VOA	Don't know	Refused
D. <b>he number of bedrooms in the property</b>	1	2	3	4
E. <b>hether the property is near to roadworks/ building works/mains repairs etc</b>	1	2	3	4
F. <b>he size of the property (i.e. the total area of the floor space)</b>	1	2	3	4

<b>G.</b> <b>he condition of the property, i.e. its state of repair</b>	1	2	3	4
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<b>Section 4: Websites</b>
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Now some questions about using websites during your appeal.

Q26. Did you visit any of the following websites to get information about council tax banding, prior to starting or during your appeal? READ OUT CODES 1 TO 7, MULTICODE CODES 1 TO 8.

VOA (Valuation Office Agency)	1
GOV.UK	2
Business Link	3
Directgov	4
HMRC (Her Majesty's Revenue & Customs)	5
Or a council website	6
Yes, another website (WRITE IN)	7
Yes – but can't remember which website	8
No – did not visit a website	9
Don't know	10
Refused	11

ASK ALL WHO HAD CONTACT VIA WEBSITE (CODE 1 TO 8 AT Q26)

Q27. To what extent did the website/s give you the information you needed? Did it/they give you ...? READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER

All of the information	1
Most of the information	2
Some of the information	3
None of the information	4
Don't know	5
Refused	6

ASK ALL WHO DID NOT VISIT A WEBSITE (CODE 9 AT Q26)

Q27a. Why did you choose to not visit a website to get information about council tax banding?

OPEN-ENDED	1
Don't know	2
Refused	3



<b>Section 5: First getting in touch with the Valuation Office Agency</b>
---

ASK THOSE WHO HAD DIRECT CONTACT (CODE 1 AT Q16c)

**I would now like to ask you about when you first got in touch with the VOA about the appeals process for the property at [INSERT ADDRESS FROM SAMPLE].**

Q29. **How did you first get in contact with the VOA? Was it by...?**

INTERVIEWER NOTE: IF RESPONDENT STATES FIRST CONTACT WAS 'THROUGH THE COUNCIL' OR 'THROUGH AN AGENT', PROBE AS TO THE FIRST CHANNEL OF COMMUNICATION THEY USED DURING FIRST CONTACT WITH VOA STAFF. I.E. SPOKE TO THEM OVER THE PHONE, SENT A LETTER TO THE VOA ETC AND CODE ACCORDINGLY.

READ OUT CODES 1 TO 5. RANDOMISE CODES 1 TO 4. MULTICODE OK FOR CODES 1 TO 6.

<b>Telephone</b>	1
<b>Letter</b>	2
<b>Email</b>	3
<b>You visiting a local office</b>	4
(DO NOT READ OUT) Friend/family member/someone else contacted them for me	5
Other (WRITE IN)	6
Don't know	7
Refused	8

Q30. **When you first got in touch, to what extent did you receive enough information about what the VOA would do to reach a decision on your appeal? Did you get...? READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER**

<b>All of the information you needed</b>	1
<b>Most of the information you needed</b>	2
<b>Some of the information you needed</b>	3
<b>None of the information you needed</b>	4
Don't know	5
Refused	6

Q30a. **When you first got in touch do you agree or disagree that the VOA ...**

READ OUT EACH STATEMENT. READ OUT SCALE SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS

	<b>Strongly agree</b>	<b>Tend to agree</b>	<b>Neither agree nor disagree</b>	<b>Tend to disagree</b>	<b>Strongly disagree</b>	<b>Don't know</b>	<b>Refused</b>
<b>C.</b>							
<b>ade clear the next steps in the process</b>	1	2	3	4	5	6	7

<b>ade clear what information you needed to provide</b>	1	2	3	4	5	6	7
---	---	---	---	---	---	---	---

<b>Section 6: Methods of dealing with the VOA throughout the appeal</b>
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ASK THOSE WHO HAD DIRECT CONTACT (CODE 1 AT Q16c)

Q32. **During the appeal which, if any, of the following methods did you have contact with the VOA? Please include receiving any written correspondence such as an acknowledgement of the appeal or the final decision, speaking on the phone, meeting staff, receiving email.** READ OUT CODES 1 TO 6. RANDOMISE CODES 1 TO 6. MULTICODE OK FOR CODES 1 TO 9.

Q33. **And, through which of the following methods would you prefer to have contact in any future dealings with the VOA?** READ OUT CODES 1 TO 6. RANDOMISE CODES 1 TO 6. MULTICODE OK FOR CODES 1 TO 7.

	Q32.	Q33.
<b>Telephone</b>	1	1
<b>Letter</b>	2	2
<b>Email</b>	3	3
<b>Website</b>	4	4
<b>A member of staff visiting you</b>	5	5
<b>You visiting a local office</b>	6	6
(DO NOT READ OUT) Colleague/employee acting on your behalf	7	N/A
(DO NOT READ OUT) Friend/family acting on your behalf	8	N/A
Other (WRITE IN)	9	7
Don't know	10	8
Refused	11	9

ASK ALL WHO RECEIVED WRITTEN CORRESPONDENCE (CODES 2 OR 3, AT Q32)

Q34. **To what extent do you agree or disagree that the advice and information in VOA's written communications was easy to understand? Please include any emails and letters received.**

<b>Strongly agree</b>	1
<b>Tend to agree</b>	2
<b>Neither agree nor disagree</b>	3
<b>Tend to disagree</b>	4
<b>Strongly disagree</b>	5
Don't know	6
Refused	7

ASK ALL

Q35. **Did your appeal about your council tax banding include a visit to your property by an inspector or someone else from the VOA?** SINGLE CODE ONLY

Yes	1
No	2
Don't know	3
Refused	4

ASK IF HAD VISIT FROM INSPECTOR/MEMBER OF STAFF (CODE 1 AT Q35)

Q36. **How much, do you think this visit contributed to the VOA resolving your appeal?**  
 READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE  
 ORDER

<b>A great deal</b>	1
<b>To some extent</b>	2
<b>Not very much</b>	3
<b>Not at all</b>	4
Don't know	5
Refused	6

ASK IF DID NOT HAVE VISIT FROM INSPECTOR/MEMBER OF STAFF (CODE 2 AT  
 Q35)

Q37. **Overall how well, would you say you understood why a visit to your property was  
 not needed?** READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE.  
 ALTERNATE ORDER

<b>Very well</b>	1
<b>Fairly well</b>	2
<b>Not very well</b>	3
<b>Not at all well</b>	4
Don't know	5
Refused	6

### Section 7: Rating of dealings with staff at the VOA

ASK THOSE WHO HAD DIRECT CONTACT (CODE 1 AT Q16c)

Q38. I now want you to think about your experience of dealing with staff at the VOA, including anyone you spoke to on the phone or visited your property. Can you tell me whether you agree or disagree with each of the following statements? READ OUT EACH STATEMENT. READ OUT SCALE. SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS

	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	Don't know	Refused
A. Staff had the knowledge and expertise needed to answer all of your questions	1	2	3	4	5	6	7
B. Staff responded to your queries within an appropriate timeframe	1	2	3	4	5	6	7
C. Staff were professional	1	2	3	4	5	6	7
D. Staff were polite and friendly	1	2	3	4	5	6	7

### Section 8: Reputation of the VOA

ASK ALL

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? READ OUT EACH STATEMENT. READ OUT SCALE. SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS

	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	Don't know	Refused
A. The appeals process is easy to understand	1	2	3	4	5	6	7
B. You trust the VOA to get the outcome of your appeal right	1	2	3	4	5	6	7
C. Your case was dealt with fairly by the VOA	1	2	3	4	5	6	7
D. The way the VOA values properties is easy to understand	1	2	3	4	5	6	7

<b>Section 9: About you</b>
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READ OUT TO ALL

**Finally, I would now just like to ask a few questions to help classify your answers. Everything you say will be treated in confidence.**

CODE FOR ALL

Q43. INTERVIEWER TO RECORD GENDER OF RESPONDENT  
SINGLE CODE

Male	1
Female	2

ASK ALL

Q40. **What is your age?**  
RECORD EXACT AGE AND SINGLE CODE INTO BAND

16-29	1
30-39	2
40-49	3
50-64	4
65-74	5
75-84	6
85+	7
Refused	8

ASK IF PRIVATE INDIVIDUAL (CODE 1, 2, 3, 5, 6, OR 7 AT Q2c CODE 1 AT Q2b)

Q45. **And are you yourself...?**  
READ OUT (APART FROM DON'T KNOW AND REFUSED) SINGLE CODE

<b>Working, full-time or part-time(, IF NECESSARY: 8 hours or more a week)</b>	1
<b>Unemployed (IF NECESSARY: registered or not registered but looking for work)</b>	2
<b>Retired</b>	3
<b>Other (IF NECESSARY: including student, looking after the home, disabled)</b>	4
Don't know	5
Refused	6

Q48. **Is the property you appealed for...?**

READ OUT (APART FROM DON'T KNOW AND REFUSED) SINGLE CODE

<b>Owned outright by the household</b>	1
<b>Being bought on mortgage</b>	2
<b>Rented from the Council/Local Authority</b>	3
<b>Rented from a Housing</b>	4
<b>Rented from a private landlord</b>	5
Other (WRITE IN)	6
Don't know	7
Refused	8

ASK IF NOT ORGANISATION (CODE 1, 2, 3, 5, 6, 7 AT Q2c OR CODE 1 AT Q2b)

Q55. **The VOA may want to do further research in the future about similar issues to those we have discussed today. Would you be happy to be re-contacted by the VOA as part of this research within the next 12 months?** SINGLE CODE

Yes	1
No	2

ASK IF ORGANISATION (CODE 4 AT Q2c)

Q56. **The VOA may want to do further research in the future about similar issues to those we have discussed today. Would your organisation be happy to be re-contacted by the VOA as part of this research within the next 12 months?** SINGLE CODE

Yes	1
No	2

READ OUT IF RESPONDENT DOES NOT AGREE TO BE RE-CONTACTED FOR FURTHER RESEARCH IN THE NEXT 12 MONTHS (CODE 2 AT Q55 OR Q56)

**As the VOA databases are based on property addresses, we will make sure we remove your property from the lists contacted for research purposes. However, if you appeal against a different property, it may be possible that you are included in the sample.**

**On behalf of Ipsos MORI and the VOA, thank you very much for your time. If you have any queries about this research project, you can telephone Cheryl Salmon on 020 7347 3000.**

<b>Represented questionnaire</b>
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QA4 **Was this the first time you or your agent appealed against the Council Tax banding of [INSERT ADDRESS FROM SAMPLE]? SINGLE CODE**

First time	1
Appealed the property before myself	2
Appealed the property before through an agent	3
Don't know	4
Refused	5

QA6 **How did your agent approach you? IF NECESSARY: This would be INSERT AGENT NAME SINGLE CODE**

By letter through the door	1
By telephone (cold calling)	2
Face-to-face (cold calling)	3
I approached the agent	4
Other (WRITE IN)	5
Don't know	6
Refused	7

IF CODE 1 TO 3 AT QA6

QA7 **Was the approach by your agent the first time you found out that you *could* appeal your Council Tax banding? SINGLE CODE**

Yes	1
No	2
Don't know	4
Refused	5



ASK ALL

QA9

**Why did you use your agent to make the appeal on your behalf rather than undertake the appeal yourself?**

DO NOT READ OUT. CODE TO LIST BELOW. RANDOMISE CODES 1 TO 13.  
MULTICODE OK.

Felt agent would be expert/know system	1
Felt agent would do a good job/get outcome I wanted	2
Didn't have time to handle enquiry myself	3
Agent approached me/initiated process	4
Didn't know I could handle enquiry myself	5
No risk of using agent/no win-no fee	6
Thought using an agent would result in a quicker decision/speed things up	7
Have already appealed directly myself and wanted to see if the Agent would be more successful	8
I couldn't access the information I needed to make the appeal	9
Felt it would be easier/easy option/less hassle/stress	10
Don't know process/wouldn't know where to start	11
Agent came recommended/evidence of success	12
Agents warned me I only get one chance to appeal	13
Other (WRITE IN)	14
Don't know	15
Refused	16

QA12

**Did your agent charge you an upfront fee to make the appeal for you?** SINGLE CODE.

Yes	1
No	2
Don't know	4
Refused	5

IF 1 AT QA12

QA13 **How much was this fee? Please be assured that your answers are confidential.**  
 INTERVIEWER NOTE: WRITE IN AMOUNT IN POUNDS AND DOUBLE CHECK IF £200 OR MORE. ONCE AMOUNT ENTERED SCRIPT AUTOMATICALLY CODE TO BANDS 2 TO 6. SINGLE CODE ONLY FOR CODES 2 TO 6, 8 AND 9.

WRITE IN AMOUNT IN POUNDS	1
Up to £50	2
£51-£99	3
£100-£149	4
£150-£199	5
£200+	6
Other (WRITE IN)	7
Don't know/can't remember	8
Refused	9

IF 1 AT QA12

QA13b **Did the agent tell you that the fee would be refundable if the appeal was unsuccessful? IF YES: Was that the full fee (i.e. 100% of it) or part of the fee? SINGLE CODE.**

Yes – refund full fee	1
Yes – refund part of the fee	2
No	3
Don't know	4

ASK ALL

QA14 **If the appeal was successful what proportion of any rebate did you agree INSERT AGENT NAME would take? DO NOT READ OUT. SINGLE CODE.**

WRITE IN PERCENTAGE	1
Other (WRITE IN)	2
Don't know	3
Refused	4

QA15 **Have you received a decision from your agent or the VOA about the appeal, even if it is only an interim decision that you are still discussing with them? SINGLE CODE**

Yes – banding has increased/pay more council tax	1
Yes – banding has decreased/pay less council tax	2
Yes – no change to banding	3
No	4
Don't know	5

ASK IF CODE 1 OR 3 AT QA15 AND CODE 1 OR 2 AT QA13b

QA17b **Have you received a refund of the fee that you paid to the agent?**  
SINGLE CODE

Yes	1
No – but I am expecting to	2
No – have not heard anything	3
Other (SPECIFY)	4
Don't know	5
Refused	6

ASK ALL

QA18 **As far as you are aware, [IF QA15 = CODE 1 - 3: how long did the appeal take from the time it started? EVERYONE ELSE: how long has the appeal taken from the time it started?]**

Up to 1 week	1
More than 1 week up to 1 month	2
More than 1 month up to 2 months	3
More than 2 months up to 6 months	4
More than 6 months up to 12 months	5
More than 12 months up to 18 months	6
More than 18 months up to 24 months	7
More than 24 months	8
Don't know	9
Refused	10

QA19 **How often [IF CODES 1,2 OR 3 AT QA15: did you have IF CODES 4 OR 5 AT QA15: have you had] contact with your agent during the appeal? [IF CODES 1, 2 OR 3 AT QA15: did you have IF CODES 4 OR 5 AT QA15: have you had] contact at least...**  
READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. IF RESPONDENT UNSURE ASK FOR ESTIMATE AND CODE TO NEAREST BAND

<b>Once a week</b>	1
<b>Two or three times a month</b>	2
<b>Once a month</b>	3
<b>Once every couple of months</b>	4
<b>Once every three or four months</b>	5
<b>Less often</b>	6
Only had one contact at the beginning (DO NOT READ OUT)	7
Don't know	8
Refused	9

QA21 **Overall, how satisfied or dissatisfied were you with the way your agent has dealt with the appeal?** IF CODES 1-3 AT QA15: **Please think about the service you received rather than the outcome of your appeal. Were you... ?** READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER

Very satisfied	1
Fairly satisfied	2
Neither satisfied nor dissatisfied	3
Fairly dissatisfied	4
Very dissatisfied	5
Don't know	6
Refused	7

ASK IF DISSATISFIED WITH AGENT (CODE 4 OR 5 AT QA21)

QA22 **Why are you dissatisfied with the way your agent dealt with your appeal?** DO NOT READ OUT. CODE TO LIST BELOW. MULTICODE OK. RANDOMISE CODES 1-12.

Didn't get me the outcome I/organisation wanted/didn't achieve a change in my Council Tax Band	1
Don't feel they understood my argument fully	2
Didn't answer/respond to my queries	3
Don't feel they did a good job/made the case well enough/was incompetent	4
Didn't seem interested/committed to my appeal/case	5
Didn't keep me updated of progress	6
Didn't explain things/communicate well (e.g. reasons for outcome)	7
Was slow/unresponsive/took too long	8
Was rude/impolite/had poor attitude	9
Promised too much/false hope/should have been clear how likely appeal success was	10
Cost too much/took too much of rebate	11
Not clear on cost	12
Other (WRITE IN)	13
Don't know	14
Refused	15

ASK ALL (OTHER THAN THOSE WHO SAY NO DECISION HAS BEEN MADE (CODES 4-5 AT A15))

QA23 **Thinking about the decision you have received on the appeal, how well would you say you understand the reasons why this decision was made?** READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER

Very well	1
Fairly well	2
Not very well	3
Not at all well	4
Don't know	5
Refused	6

ASK ALL (OTHER THAN THOSE WHO SAY NO DECISION HAS BEEN MADE (CODES 4-5 AT A15)

QA24 **Overall, did you think that the decision was the right decision, or the wrong decision? SINGLE CODE.**

Was the right decision	1
Was the wrong decision	2
Don't know	3
Refused	4

### Section BB: Websites

Now some questions about using websites during your appeal.

QBB1. **Did you visit any of the following websites to get information about council tax banding, prior to starting or during your appeal? READ OUT CODES 1 TO 7. MULTICODE CODES 1 TO 8**

VOA (Valuation Office Agency)	1
GOV.UK	2
Business Link	3
Directgov	4
HMRC (Her Majesty's Revenue & Customs)	5
Or a council website	6
Yes, another website (WRITE IN)	7
Yes – but can't remember which website	8
No – did not visit a website	9
Don't know	10
Refused	11

ASK ALL WHO HAD CONTACT VIA WEBSITE (CODE 1 TO 8 AT QBB1)

QBB2. **To what extent did the website/s give you the information you needed? Did it/they give you ...? READ OUT (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE. ALTERNATE ORDER**

All of the information	1
Most of the information	2
Some of the information	3
None of the information	4
Don't know	5
Refused	6

ASK ALL WHO DID NOT VISIT A WEBSITE (CODE 9 AT QBB1)

QBB4. **Why did you choose to not visit a website to get information about council tax banding?** DO NOT READ OUT. CODE TO LIST BELOW. MULTICODE OK.

<i>Lack of computer access/skills</i>	
Do not have/use a computer/internet	1
Not confident using computers/internet	2
<i>Already had the information</i>	
I already had all the information I needed	3
Friend/relative gave me information	4
<i>Someone else dealt with it/used alternative means</i>	
Used an agent/someone else dealt with appeal	5
We contacted VOA directly in the first instance (e.g. via letter, phone, visit to office)	6
<i>Personal circumstances/unaware</i>	
Don't have time/too busy	7
Did not think about it/there was no need to visit websites	8
Didn't know website existed	9
Other (WRITE IN)	10
Don't know	11
Refused	12

## Section B: Direct contact with VOA

ASK ALL

QB1 **Have you ever had direct contact with the VOA during the course of this or any other appeal, or at any other time? For example any written correspondence, a property inspection, speaking on the phone or receiving emails. Please do not include contact with your agent.** INTERVIEWER NOTE: IF RECEIVED A LETTER TO SAY THEIR BANDING HAS CHANGED PLEASE CODE IN CODE 2. MULTICODE OK

<b>Yes</b>	
Telephone	1
Letter	2
Email	3
Inspection/ A member of staff visiting you	4
You visiting a local office	5
<b>No</b>	
Don't know	7
Refused	8

ASK IF HAD PERSONAL DEALINGS WITH THE VOA (CODE 1-5 AT QB1)

QB2 **What have you had direct contact with the VOA about?** DO NOT READ OUT CODE TO LIST BELOW MULTICODE OK

Letter informing me of the outcome of the appeal	1
Correspondence on the appeal	2
About the process/what I could and couldn't do	3
To do with an inspection/visit	4
About neighbouring properties/similar properties/why other properties are in a different band	5
Confirmation that the appeal was received/lodged/commencing/that the agent had lodged the appeal	6
Other (WRITE IN)	7
Don't know	8
Refused	9

ASK ALL WHO RECEIVED WRITTEN CORRESPONDENCE (CODES 2 OR 3 AT QB1) OR HAVE BEEN INFORMED OF CHANGE TO BANDING (CODE 1 OR 2 AT A15)

QB3 **To what extent do you agree or disagree that the advice and information in VOA's written communications is easy to understand?** READ OUT EXCEPT HAVE NOT RECEIVED ANY WRITTEN COMMUNICATIONS, DON'T KNOW AND REFUSED.

<b>Strongly agree</b>	1
<b>Tend to agree</b>	2
<b>Neither agree nor disagree</b>	3
<b>Tend to disagree</b>	4
<b>Strongly disagree</b>	5
Have not received any written communications	6
Don't know	7
Refused	8

ASK IF HAD WRITTEN CONTACT **ONLY** – ONLY CODED 2 AT B1 AND NOT CODE 1, 3, 4 OR 5

QB4 **How many written letters have you ever received from the VOA?**

One	1
More than one	2
Don't know	3

ASK THOSE WHO HAD PERSONAL DEALINGS (CODE 1-5 AT QB1 BUT NOT CODES 1 OR 3 AT QB4)

QB5 **I now want you to think about your experience of dealing with staff at the VOA, including anyone you spoke to on the phone or who visited your property. Can you tell me whether you agree or disagree with each of the following statements? READ OUT EACH STATEMENT. READ OUT SCALE (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS**

	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	Don't know	Refused
<b>A. Staff had the knowledge and expertise needed to answer all of your questions</b>	1	2	3	4	5	6	7
<b>C. Staff were professional</b>	1	2	3	4	5	6	7
<b>D. Staff were polite and friendly</b>	1	2	3	4	5	6	7

### Section C: Understanding and information

ASK ALL

QC1. **[IF CODES 1-3 AT QA15: Now you have a final outcome from the VOA] How much, if anything, do you feel you now know about how properties in England and Wales are valued for council tax banding? Do you feel you...?**  
 READ OUT (EXCEPT DON'T KNOW AND REFUSED)  
 SINGLE CODE. ALTERNATE ORDER

<b>Know a lot</b>	1
<b>Know a fair amount</b>	2
<b>Know a little</b>	3
<b>Know nothing</b>	4
Don't know	5
Refused	6

QC2. **I am now going to read you some statements about the process for appealing your council tax banding and I would like you to tell me whether you think they are true or false - from what you know or have heard. If you don't know, just say and we will move on. READ OUT EACH STATEMENT. SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS**

	True	False	Don't know	Refused
<b>A. It is free to appeal your Council Tax banding to the VOA</b>	1	2	3	4
<b>B. An appeal to the VOA is more likely to be successful if undertaken by an agent</b>	1	2	3	4



<b>C.</b> <b>OA processes all appeals within the same timeframe, regardless of whether an agent is used</b>	1	2	3	4
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<b>Section D: Reputation of the VOA</b>
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ASK ALL

QD1 **Now thinking about all you know about the way the VOA works, even if it is only a limited amount, can you tell me whether you agree or disagree with each of the following statements? READ OUT EACH STATEMENT. READ OUT SCALE (EXCEPT DON'T KNOW AND REFUSED). SINGLE CODE PER STATEMENT. RANDOMISE ORDER OF STATEMENTS**

	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	Don't know	Refused
<b>A. The appeals process is easy to understand</b>	1	2	3	4	5	6	7
<b>B. You trust the VOA to get the outcome of your appeal right</b>	1	2	3	4	5	6	7
<b>D. The way the VOA values properties is easy to understand</b>	1	2	3	4	5	6	7

<b>Section F: About you</b>
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READ OUT TO ALL

**I would now like to ask some questions to help us classify your answers.  
Everything you say will be treated in confidence.**

CODE FOR ALL

QF1. INTERVIEWER TO RECORD GENDER OF RESPONDENT  
SINGLE CODE

Male	1
Female	2

ASK ALL

QF2. **How old are you?**  
RECORD EXACT AGE AND SINGLE CODE INTO BAND

16-29	1
30-39	2
40-49	3
50-64	4
65-74	5
75-84	6
85+	7
Refused	8

QF4. **And are you yourself...?**  
READ OUT (APART FROM DON'T KNOW AND REFUSED). SINGLE CODE.

<b>Working, full-time or part-time,(IF NECESSARY: 8 hours or more a week)</b>	1
<b>Unemployed (IF NECESSARY: registered or not registered but looking for work)</b>	2
<b>Retired</b>	3
<b>Other (IF NECESSARY: including student, looking after the home, disabled)</b>	4
Don't know	5
Refused	6

QF5. **Is the property you appealed for...?**  
 READ OUT (APART FROM DON'T KNOW AND REFUSED) SINGLE CODE

<b>Owned outright by the household</b>	1
<b>Being bought on mortgage</b>	2
<b>Rented from the Council/Local Authority</b>	3
<b>Rented from a Housing Association/Trust</b>	4
<b>Rented from a private landlord</b>	5
Other (WRITE IN)	6
Don't know	7
Refused	8

ASK ALL

QF8 **The VOA may want to do further research about similar issues to those we have discussed today. Would you be happy to be re-contacted by the VOA within the next 12 months?** SINGLE CODE

Yes	1
No	2

READ OUT IF RESPONDENT DOES NOT AGREE TO BE RE-CONTACTED FOR FURTHER RESEARCH IN THE NEXT 12 MONTHS (CODE 2 AT QF8)

**As the VOA databases are based on property addresses, we will make sure we remove your property from the lists contacted for research purposes. However, if you appeal against a different property, it may be possible that you are included in the sample.**

**On behalf of Ipsos MORI and the VOA, thank you very much for your time. If you have any queries about this research project, you can telephone Cheryl Salmon on 020 7347 3000.**

### 6.3 Unrepresented questionnaire development work and piloting in year 1

The development stage for the NDR and CT unrepresented surveys was conducted at the end of 2011 and early 2012 and comprised of: (i) Desk research to identify, summarise and assess what is already known, as well as to understand the key aims of the new customer survey; (ii) Depth interviews with VOA internal staff to explore the requirements of VOA; (iii) Ipsos MORI attended a Performance Management Framework Workshop which mapped out the relationship between VOA's strategic objectives and the overall outcomes they were designed to meet; and (iv) Workshop and depth interviews with Customer Service Managers to explore the main requirements from the new surveys.

The development stage findings highlighted the most important aspects to explore in the survey. The key indicators that emerged were the perceived customer trust and confidence in the outcome, the fairness of the appeals process, knowledge and expertise of staff, their professionalism, as well as customers' knowledge of property valuation (before and after the appeal) and their understanding of the reasons for VOA's final decision. We also included a number of questions about channel usage which is important as one of VOA's strategic objectives is to sustainably reduce costs primarily via directing people towards VOA's web services.

Following the development stage, a draft questionnaire for unrepresented NDR and for CT customers was produced. We decided on an average interview length of around 15 minutes, taking into account what would be acceptable to customers.

The pilot stage for NDR involved a telephone survey with 231 unrepresented customers between 26 March and 13 April 2012, conducted by Ipsos MORI Telephone Operations. Sample was drawn from all cases cleared during the period 3 January 2012 to 14 February 2012.

The pilot stage for CT involved a telephone survey with 200 unrepresented customers. We also conducted a postal survey among 220 CT customers. Ipsos MORI carried out a pilot of the questionnaire between 5th April and 28th April 2012. Sample was drawn from all cases cleared during the period 1st – 13th February with a random selection within both CR15 and IPP to reflect the relative proportion that flows through each.

The interviewers taking part in the pilot were briefed beforehand and an interviewer debriefing was held after the pilot to discuss any problems and suggestions that arose during the pilot fieldwork. As a result of the feedback minor amendments were made to the questionnaire.

We also conducted c. 10 in-depth interviews each with NDR and CT customers who had taken part in the pilot surveys and agreed to be re-contacted for further research. The main purpose of these interviews was to test whether the respondent

is interpreting the key concepts and questions as intended, explore why respondents answered questions in a particular way and identify any additional issues that should be covered by the main stage customer questionnaire.

Following the in-depth interviews, some further changes were made to the questionnaires and final versions produced for the main stage surveys.



Rebecca Klahr  
Research Director  
Ipsos MORI, Social Research Institute  
rebecca.klahr@ipsos.com

Graham Keilloh  
Research Manager  
Ipsos MORI, Social Research Institute  
graham.keilloh@ipsos.com

## For more information

Ipsos MORI  
79-81 Borough Road  
London SE1 1FY

t: +44 (0)20 7347 3000  
f: +44 (0)20 7347 3800

[www.ipsos-mori.com](http://www.ipsos-mori.com)  
[www.twitter.com/IpsosMORI](https://www.twitter.com/IpsosMORI)

### About Ipsos MORI's Social Research Institute

The Social Research Institute works closely with national government, local public services and the not-for-profit sector. Its 200 research staff focus on public service and policy issues. Each has expertise in a particular part of the public sector, ensuring we have a detailed understanding of specific sectors and policy challenges. This, combined with our methodological and communications expertise, ensures that our research makes a difference for decision makers and communities.