

## Customer Tracking Survey 2016/17 – Council Tax (CT) Customers

Prepared by: GfK



Valuation Office  
Agency

### Main Findings

The sample size for the represented Council Tax customers was very small for the 2016-17 survey and therefore this data has not been reported on within this report.

**Trends:** It should be noted that the VOA asked GfK to look at specific questions in relation to trend data. For some questions the request was to look back on time series data from when the survey started in 2012 or in comparison with the previous years' survey. References to trends are therefore made within these limitations.

**Overall satisfaction:** Among unrepresented Council Tax (CT) customers opinions of their overall experience were positive. Fifty five per cent of this group said that their overall experience was good, with 27 per cent saying it was poor. These proportions have remained stable since the Customer Tracking Survey (CTS) began in 2012.

**Knowledge of the VOA:** Unrepresented CT customers were not very well informed about how the VOA values properties. Before they started their appeal only 24 per cent knew a lot or a fair amount, a further 42 per cent knew at least a little and 34 per cent of customers said they knew nothing. These proportions have remained stable since the CTS started. After the process perceived knowledge had understandably increased considerably, with only 11 per cent saying they knew nothing and 54 per cent knowing a lot or a fair amount.

**Views of the VOA after the appeal:** Amongst unrepresented CT customers around three-fifths agreed that the appeals process is easy to understand (61%), that they can trust the advice and information provided by the VOA (63%), and that the VOA treats customer information and personal data confidentially (57%). Around a half agreed that their case was dealt with fairly by the VOA (53%) and that they could trust the VOA to get the outcome of their appeal right (49%). Thirty eight per cent agreed that the way the VOA values properties is easy to understand, whilst 30% said they strongly disagreed with this statement. This pattern has remained stable since the previous year.

**Outcome:** Forty six per cent of unrepresented CT customers said they obtained the outcome they wanted and this was a significant increase on the previous year (41%).

**Contact:** The proportion of unrepresented CT customers who contacted the VOA has declined from 66% in 2015 to 54% in 2016.

**Perception of the VOA staff:** The overall perceptions of VOA staff were positive. The majority of unrepresented CT customers (79%) felt that VOA staff communicated effectively in language they could understand, the staff were polite and friendly (72%), professional (71%), and treated them with respect (71%). This is consistent with the previous year. Sixty six per cent said that VOA staff had responded to their queries within an appropriate timeframe. These proportions have remained consistent since the start of the Customer Tracking Survey (CTS) in 2012.

Personal visits from VOA staff have declined over the past year from 22 per cent to 16 per cent.

### About this report:

*This report details the results of the Valuation Office Agency's Customer Tracking Survey 2016-17, looking at the views, experiences and satisfaction of customers whose council tax banding appeals concluded in 2016. This report only shows the data for unrepresented Council Tax (CT) customers (by unrepresented we mean the customer made the appeal themselves; represented refers to the appeal being made by an Agent on the customers' behalf)*

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Enquiries:  
[research@voa.gov.uk](mailto:research@voa.gov.uk)

Media Enquiries:  
03000 585 015

## 1. Background Notes

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

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

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

Council tax payers are referred to as CT customers throughout this report. All findings in this report refer to customers who made the appeal themselves (unrepresented CT customers). The survey also included customers who were represented by agents during their appeal; however only 32 represented customers completed the survey, and thus are not a large enough group to allow for analysis.

The Customer Tracking Survey commenced for unrepresented customers in 2012 and for represented customers in 2013. Where the information was available, changes over time have been noted; however this report is primarily focused on customers whose appeal finished in 2016. Additionally, where customer sample numbers are sufficient, we have distinguished between various groups, based on influencing factors such as demographics or experiences. Some questions in the survey were only asked of certain groups, for example those who had had direct contact with the Valuation Office Agency. Where questions are filtered, this is noted in the commentary or in the base text of the relevant charts.

It should be noted that during the course of this report we refer to two dates - 2016/17 and 2016. 2016/17 refers to the years that the survey was actually conducted, whilst 2016 refers to when the customer's appeal finished.

## 2. VOA Customer Tracking Results: Unrepresented CT Customers

### 2.1 Context

#### 2.1.1 Profile of unrepresented individuals making an appeal

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

- The vast majority (92%) had only made one appeal, enquiry or proposal, to the VOA, about their council tax banding in the preceding three years (2013-2016); and just seven per cent had made between two to three appeals.
- Of those who appealed their council tax banding, 83 per cent did so with regard to the property that they lived in. Of those whose appeal was related to the residence they lived in, the vast majority either owned the property outright (47%) or had bought it with a mortgage (38%).
- Those who had made an appeal on a property that they did not personally live in, were asked which type of property the council tax banding appeal related to. The most commonly mentioned types were a development project (35%), a property they rent out (24%), and the home of a friend or relative (12%).

#### 2.1.2 Contacting the VOA

The majority (83%) of unrepresented CT customers who had received an appeal decision in 2016, had got in touch with the VOA to appeal their council tax banding because they thought their current council tax banding was wrong. This was followed by 15 per cent who wanted their property to be deleted from the list and seven per cent who applied to split or merge properties. Two per cent gave other reasons.

The majority (70%) of these customers stated they had not received a letter from the VOA notifying them of a change to their council tax banding before they started their appeal.

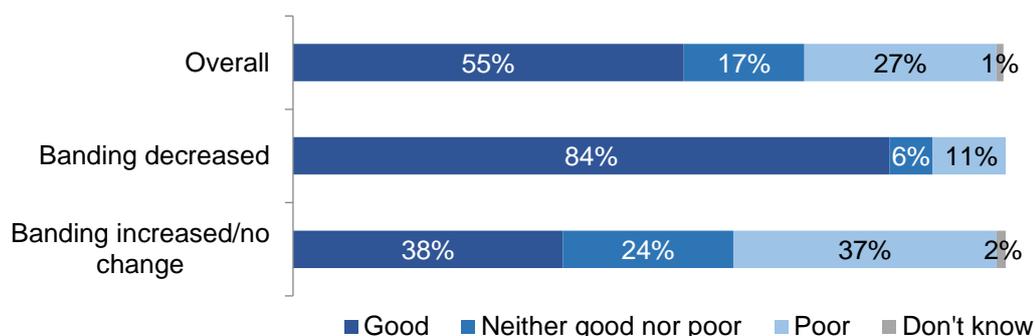
### 2.2 Perceptions of the VOA and appeals process

#### 2.2.1 Overall perceptions

Amongst unrepresented CT customers opinions on their overall experience of dealing with the VOA were fairly good. Fifty five per cent of this group reported that their overall experience had been good or very good (this proportion has remained consistent since the start of the survey in 2012), with 27 per cent of all unrepresented CT customers who had direct contact with the VOA, saying that it was very good.

Customers who received a banding reduction were more likely to hold a positive perception of the VOA and rate their overall experience as good compared with those who did not receive a banding reduction (84% compared with 38%). Chart 2.1 provides full details.

**Chart 2.1: Unrepresented CT customers who had direct contact with the VOA 2016: Overall experience of dealing with the VOA**



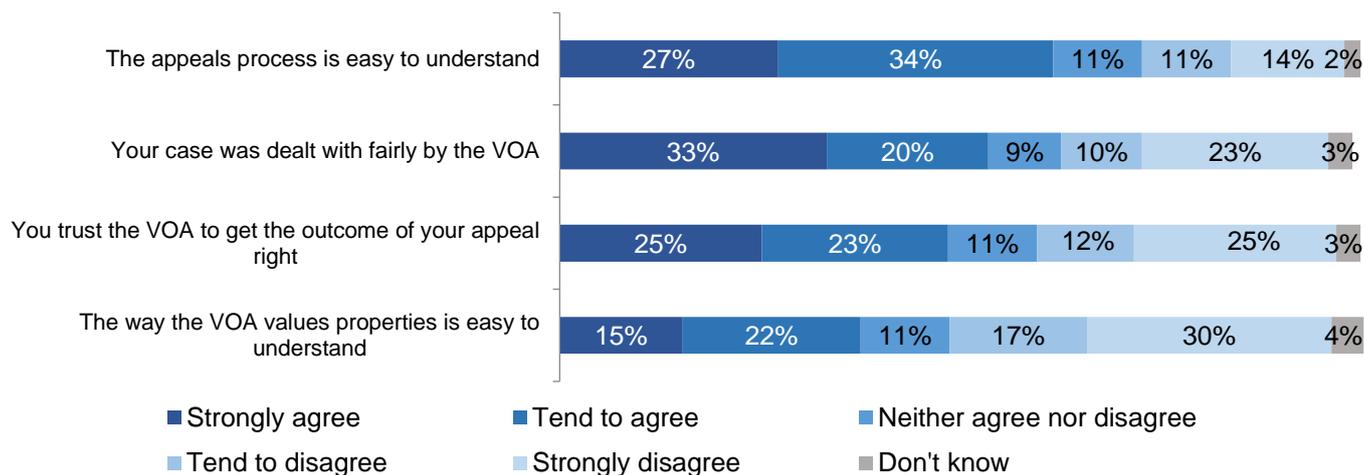
Base: All unrepresented CT customers who had direct contact with the VOA (1,235); all whose banding decreased (420), all whose increased or stayed the same (534). Q23. Thinking just about the service you received, how would you rate your overall experience of dealing with the VOA?

Over time, overall customer experience of dealing with the VOA has remained stable (55% 2016, 58% 2015, 58% 2014, 55% 2013, 55% 2012).

The majority of unrepresented CT customers agreed that the appeals process is easy to understand (61%), whilst 53 per cent agreed that their case was dealt with fairly by the VOA and (48 per cent agreed that they

could trust the VOA to get the outcome of their appeal right. Levels of agreement were lower in relation to understanding how properties were valued (37%) (Chart 2.2).

**Chart 2.2: Unrepresented CT customers 2016: Views on the VOA after the appeal**

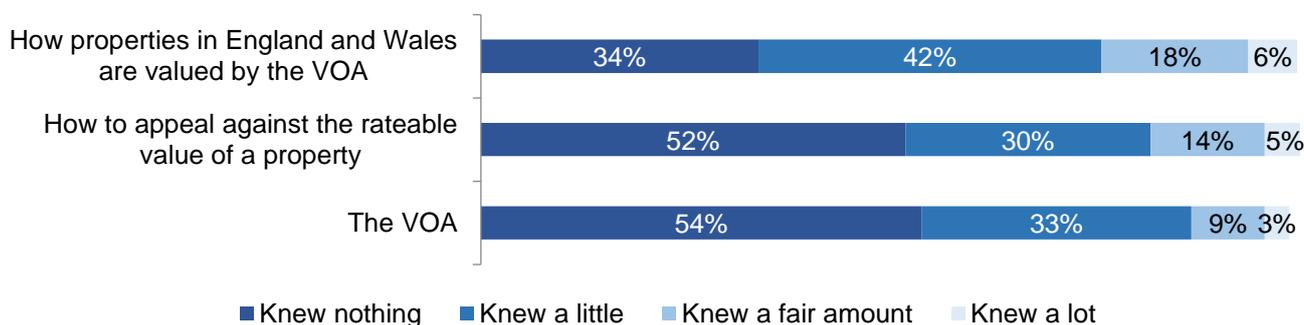


Base: All unrepresented CT customers (Statements 1-4). Q39. Now thinking about the way the VOA works, and your experience of the appeals process, can you tell me whether you agree or disagree with each of the following statements?

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

To gain an understanding of unrepresented CT customers’ knowledge of the VOA, the appeals process and how properties are valued, customers were asked how much they knew about three specific areas before they made their appeal against the council tax banding of their property. At least a half of unrepresented CT customers said they knew nothing about the VOA (54%) or how to appeal against the council tax banding of a property (52%). However, levels of knowledge about how properties in England and Wales are valued by the VOA were higher with just 34 per cent of customers saying that they knew nothing in this instance (Chart 2.3). Knowledge of the appeals process and how properties are valued has remained stable over time since the CTS started in 2012.

**Chart 2.3: Unrepresented CT customers 2016: Knowledge of the VOA and the valuation process**



Base: All unrepresented CT customers (1,326). Q5. Before you started your appeal against the banding of your property, how much, if anything did you feel you knew about...?

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

**Table 2.1 Unrepresented CT customers 2016: The % who knew nothing about the three specified areas, before they started their appeal**

	Total	Visited the VOA website	
		Yes	No
<b>Unweighted base</b>	1326	970	331
% knew nothing	%	%	%
The VOA	54	51	66
How properties in England and Wales are valued	34	30	47
How to appeal against the rateable value of a property	52	48	60

Base: All unrepresented CT customers (1,326); all visited the VOA website (970); all who did not visit the VOA website (331). Q5\_Before you started your appeal against the council tax banding of your property how much, if anything, did you feel you knew about...? Did you feel you knew a lot/knew a fair amount/knew a little/knew nothing?

The majority of unrepresented customers had some 'in-depth' knowledge of the evidence that could be taken into account when undertaking a council tax banding review with the majority of unrepresented CT customers correctly reporting that 'the number of bedrooms in the property' (75%) and 'the size of the property' (66%) were evidence that could be taken into account.

Approximately three-fifths gave the correct response of 'false' to the statements: 'the condition of the property' (59%) and 'whether the property is near to roadworks/building works/mains repairs etc.' (57%), in relation to whether these factors could be taken into account when determining council tax banding.

It is worth noting that those who had visited any relevant websites during their appeal were more likely, compared with those who had not, to have knowledge that 'the size of the property' is taken into account in a banding review (70% and 56% respectively).

Having knowledge about how properties in England and Wales were valued for council tax banding increased after customers had put in an appeal. Twenty four per cent of unrepresented CT customers felt that they knew at least a fair amount before they had started their appeal compared with 54 per cent after the appeal had been completed/mostly completed.

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

### 2.2.3 Good and bad experiences during the appeals process

All unrepresented CT customers who had direct contact with the VOA were asked whether they had experienced any positive aspects or, conversely, any problems during the appeals process. Overall they divided into three groups: those who said they experienced something that pleased them (40%), those who had encountered problems (34%), and those who said that they had neither experienced anything that pleased them nor encountered any problems (36%). (Respondents could select both positive and negative options.)

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

**Chart 2.4: Unrepresented CT customers who experienced something that pleased them: Reasons**



Base: All unrepresented CT customers who experienced something that pleased them (237) Q23c. Thinking about what pleased you; can you tell me what happened? All mentions of 4% or more. NOTE: Multiple responses were allowed.

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

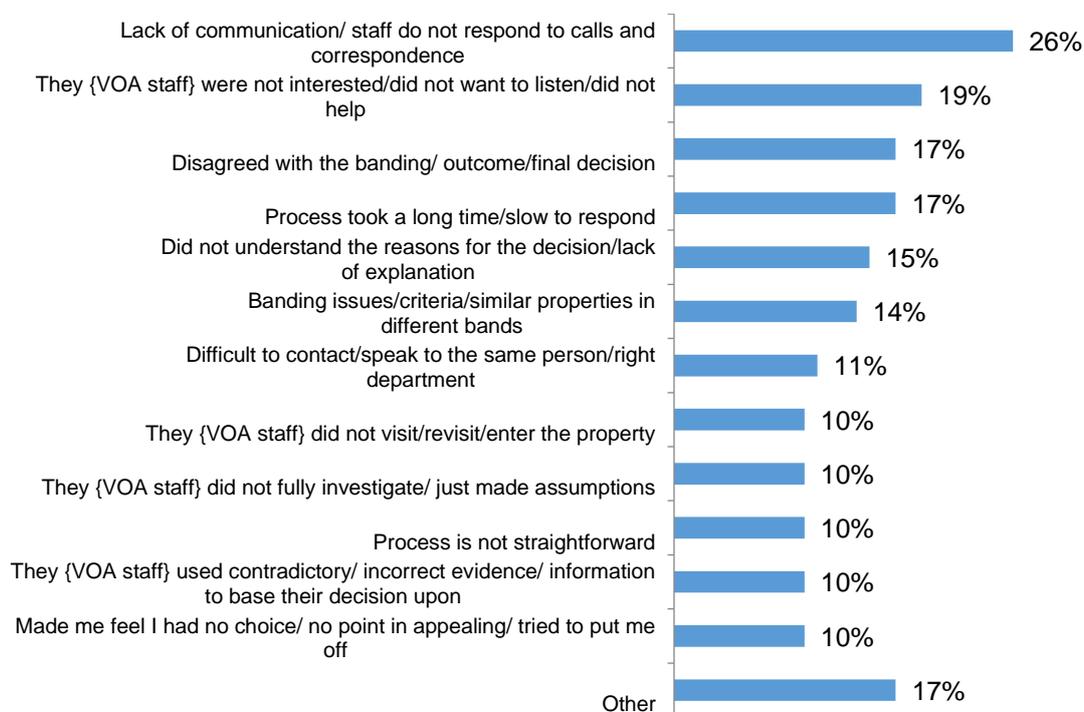
*“I found it was good that they had someone who actually came out to look at the property and walk around it and I thought that was a good touch.”*

*“Just the way my enquiry was dealt with, it was dealt with sensibly and swiftly. I felt that the gentleman knew what he was doing, he asked for all the relevant information to sort it out for me. He did his job brilliantly. We'd had an issue with the road closure and I wasn't happy and he did what he could to help us. We had a positive outcome.”*

*“I had a good chat with someone at the VOA, and they told me how process worked. Once I spoke to them the appeal was resolved quickly. The communication and explanation was clear.”*

*“The speed it was done in, the ease of doing it and the VOA officer was really thorough and good and explained herself exceptionally well. It was perfect, the service was 11 out of 10.”*

As mentioned, a similar proportion (34%) reported that they had experienced issues/problems during the appeals process. Of the unrepresented CT customers who had experienced a problem during the appeals process, the most commonly mentioned problems were lack of communication and disagreeing with the banding/outcome/final decision. Chart 2.5 provides details of problems experienced during the appeals process.

**Chart 2.5: All unrepresented CT customers who experienced problems 2016: Reasons**

Base: All unrepresented CT customers who experienced problems (168) Q23d. Thinking about what problems or issues you encountered, can you tell me what happened? All mentions more than 10% NOTE: Multiple responses were allowed.

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

*“Phone calls weren't returned. I was constantly chasing up to see whether they'd received our e-mails and letters. They made it very difficult and I can understand why people use agents. They were very disorganized.”*

*“I did not accept the outcome. I telephoned and complained. They didn't look at our case on the individual basis but rather the local area. I was not happy with this.”*

*“It just took too long, I was passed from one person to another, no response. I was told people were on holiday which just delayed it, then I was told people work from home. At one point they couldn't find my appeal. I was phoning up and was on hold for ages, some of the people I was talking to didn't know what I was talking about and I had to explain my scenario over and over again.”*

*“They never stick to the deadline and they keep on postponing the date and its' giving me a headache. It's been taking 3 years so far. They are not interested in my case.”*

#### 2.2.4 Views on the Appeal outcome

The majority (87%) of unrepresented CT customers stated they had received an indication of a decision from the VOA about the appeal for their property, even if it was only an interim decision (this was significantly lower than the 91% of 2015 customers). Thirty per cent of unrepresented CT customers had received a decreased council tax banding. Forty one per cent reported no change to banding, a significant drop from 48% of 2015 customers. In terms of the decisions taken, of those who had received an outcome:

- 46 per cent reported that they got the outcome they had hoped for, an increase from 41 per cent in 2015. Those who had appealed because they thought their 'banding was wrong' were less likely to have got the outcome they had wanted (41%) than either those who had appealed because they wanted 'the property deleted from the list' (67%) or were 'splitting or merging properties' (80%).
- Forty five per cent said the decision was the correct one: agreement was much more likely amongst those who had a successful outcome than an unsuccessful outcome (93% successful outcome compared with 18% unsuccessful).

- Sixty one per cent understood very or fairly well the reasons why the decision on their appeal had been made.

### 2.2.5 Perceived length of the appeal

The majority (83%) of unrepresented CT customers stated their appeals had taken less than six months from start to finish. Only three per cent reported that it took more than a year. The length of time taken to complete the appeals process has not changed significantly between the 2015 and 2016 surveys.

### 2.2.6 Perceptions of the VOA staff

Perceptions of the VOA staff were very positive. The majority (79%) of unrepresented CT customers agreed (either strongly or tend to agree) that the staff communicated effectively in language they could understand. Seventy two per cent felt that staff were polite and friendly and seventy one per cent that they were professional. Two thirds (66%) agreed that staff had responded to their queries within an appropriate timeframe. 59 per cent agreed that staff had the knowledge and expertise needed to answer all of their questions. Views on VOA staff have remained consistent with the previous year (2015).

It should be noted that positive perceptions of staff were closely linked with outcome i.e. those who achieved the outcome they wanted were generally more positive about VOA staff compared with those who had not achieved the outcome they wanted.

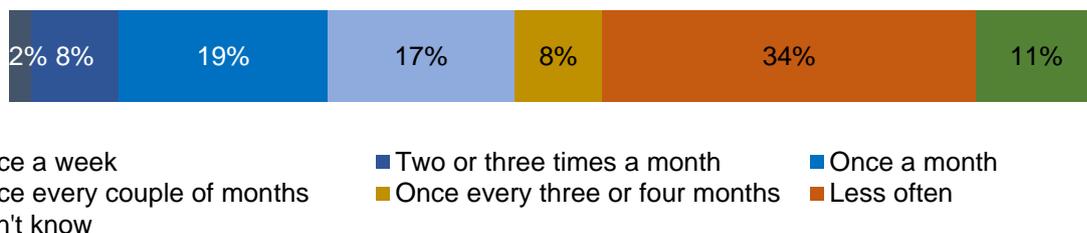
## 2.3. Communication throughout the process

### 2.3.1 Direct contact with the VOA

All unrepresented CT customers were asked questions about whether they had direct contact with the VOA (which referred to any kind of contact, including written, phone, meetings and emails), and how often they had this contact. The vast majority (94%) reported having direct contact with the VOA during their appeal.

Twenty nine per cent had direct contact with the VOA at least monthly, with ten per cent reporting having contact at least twice a month.

**Chart 2.6: Unrepresented CT customers who had direct contact with the VOA 2016: Frequency of direct contact with the VOA during appeal**



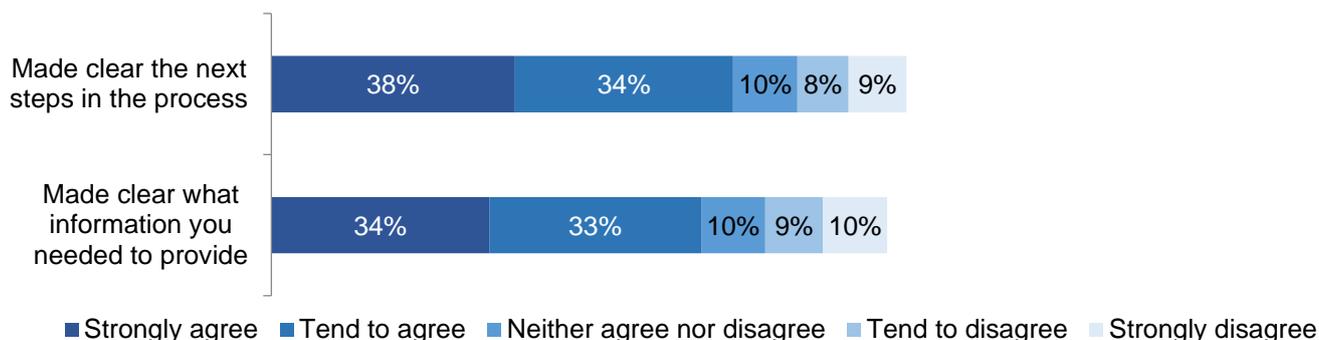
Q16e. How often did you have direct contact with the VOA during your appeal? Base: All unrepresented CT customers who had direct contact with the VOA (1,235)

### 2.3.2 Initial contact with the VOA

Unrepresented CT customers who had direct contact with the VOA used a range of channels to first get in touch with the VOA. The most commonly used channel was by telephone (46%), although this has fallen since 2015 (54%). This was followed by written methods such as email (16%) or letter (18%). Thirteen per cent had first got in touch with the VOA through the website.

Unrepresented CT customers who had direct contact with the VOA had mixed views about their initial communications with the VOA. Compared to 2015, fewer customers in 2016 (36% down to 32%) said they had received **all** the information they needed about what the VOA would do to reach a decision on your appeal. The proportion reporting that they received most or some of the information they required increased in 2016 (47% in 2015 up to 52% in 2016), whilst 13 per cent did not receive any of the information they required. That being said, agreement among unrepresented CT respondents that the VOA made the appeal process clear was generally high, with at least two thirds agreeing that the VOA made clear what information they needed to provide (67%) and the next steps in the process (71%) (Chart 2.7).

**Chart 2.7: Unrepresented CT customers who had direct contact with the VOA 2016: Agreement that the VOA made the process clear from the beginning**



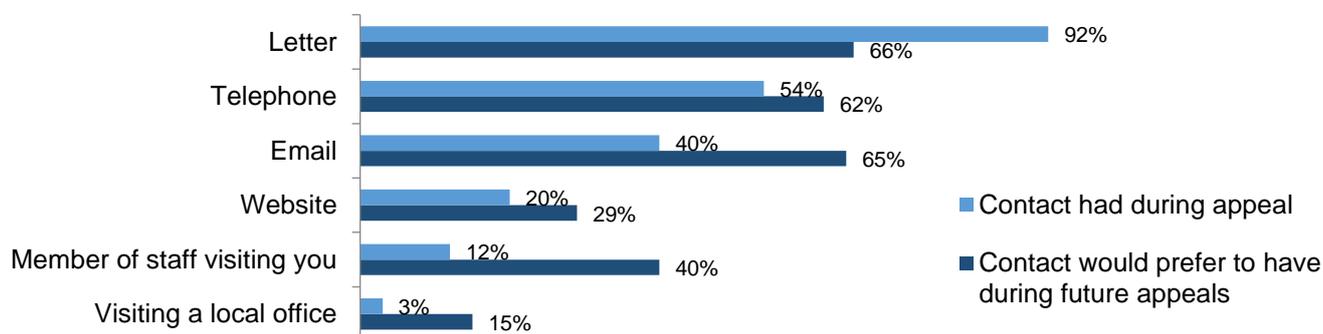
Base: All unrepresented CT customers who had direct contact with the VOA (1,235) Q30a. When you first got in touch, do you agree or disagree that the VOA ...?

### 2.3.3 Communication throughout the appeals process

Customers who had had any form of direct contact with the VOA were also asked how they would prefer to have contact if they were to raise appeals in future. A comparison between preferred methods and the methods customers had actually used is shown in Chart 2.8. This shows differences between some types of contact people had with the VOA and their preferred choice of communication for any future appeals. For each type of contact chart 2.8 shows first the proportion of all respondents who had had contact of that type during their appeal, and then below that the proportion, again of all respondents, who would like that form of contact in future.

In terms of written contact, 92 per cent reported contact by letter and 66 per cent said they would prefer it in the future; by contrast, 40 per cent reported contact by email, and 65 per cent opted for this as preference in the future. There also appears to be some preference for more face to face contact. For instance, whilst 12 per cent reported a member of staff visiting them, 40 per cent of all respondents said that this was a preference in future dealings with the VOA and whilst only three per cent reported visiting a local office, 15 per cent opted for this as a preference going forwards.

**Chart 2.8: Unrepresented CT customers who had direct contact with the VOA 2016: Methods of contact with the VOA during the appeal**



Base: All unrepresented CT customers who had direct contact with the VOA (1,235) Q32. During the appeal through which, if any, of the following methods did you have contact with the VOA? Q33. And, through which of the following methods would you prefer to have contact in any future dealings with the VOA? NOTE: Multiple responses were allowed.

### 2.3.4 Customer opinion of written communication

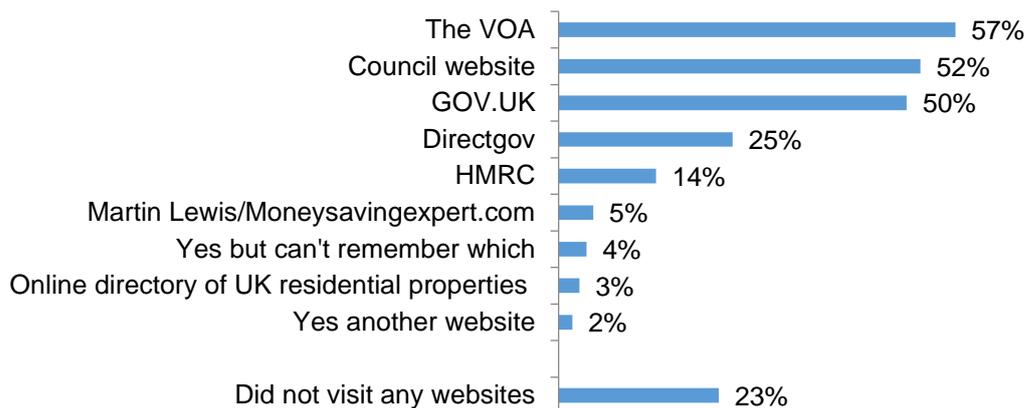
Written communications by the VOA (specifically via letters or emails) were generally well received. Sixty nine per cent agreed that their written communications were easy to understand.

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

The majority (75%) of unrepresented CT customers had visited at least one of the listed websites to get information about their council tax banding, either prior to starting or during their appeal. The most commonly

mentioned websites were the VOA (57%), GOV.UK (50%) and local council websites (52%). Nearly a quarter of organisations interviewed stated they did not use any websites to look for information (Chart 2.9).

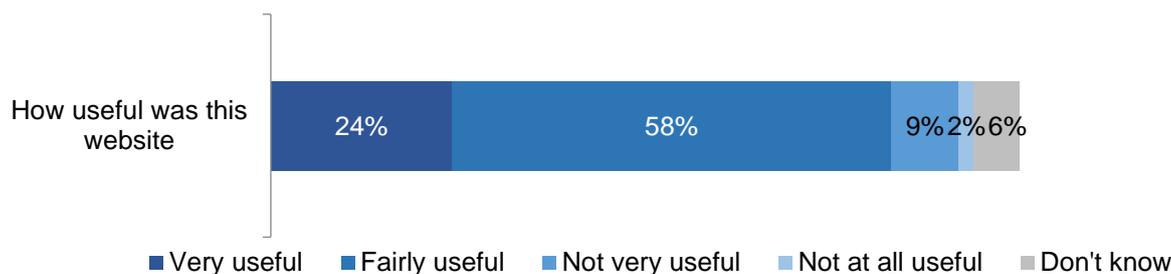
**Chart 2.9: Unrepresented CT customers 2016: Use of websites as sources of information during appeals**



Base: All unrepresented CT customers (1,326) Q26. Did you visit any of the following websites to get information about your council tax banding, prior to starting or during your appeal? Mentions of 2% or more. NOTE: Multiple responses were allowed.

Of those that visited websites to look for information, the vast majority (94%) reported that they were able to find at least some of the information they had looked for. However, less than a quarter (23%) said that the websites they visited had given them **all** of the information they needed. The GOV.UK website was well received amongst those who had visited the site with the majority (82%) reporting that the site was at least fairly useful; including nearly a quarter (24%) who said it was very useful (Chart 2.10).<sup>1</sup>

**Chart 2.10: Unrepresented CT customers who had visited the GOV.UK website 2016: Usefulness of the GOV.UK website in getting information about council tax banding**



Base: All unrepresented CT customers who had visited the GOV.UK website (638) Q26a. Thinking about your use of GOV.UK to get information about council tax banding, how useful was this website?

### 2.3.6 Visits from the VOA

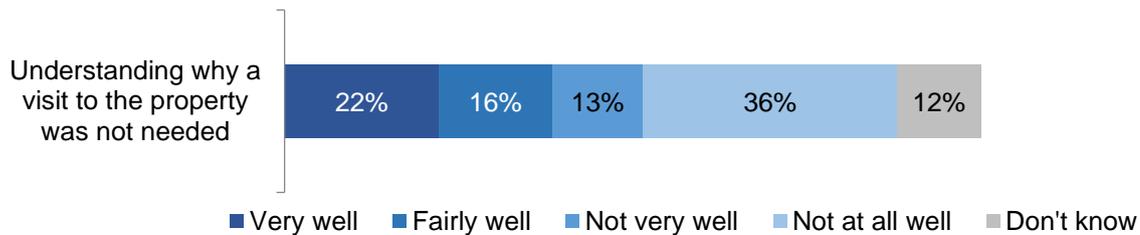
Personal visits by an inspector or other VOA staff member were not common, with just 16 per cent of unrepresented CT customers reporting they had received a personal visit (a significant decline from 22% in the previous year). Amongst those who had a personal visit, the visit was seen as beneficial, with the majority of these customers feeling that it contributed to the VOA resolving their appeal (76%).

Half (50%) of customers who did not have an inspection/visit by a member of VOA staff said they did not understand (either not very well or not at all) why a property visit was not required. The proportion who did not understand was highest amongst:

- Those who did not get the outcome they wanted (69%)
- Those whose band was either increased or did not change after the appeal (68%).

<sup>1</sup> It should be noted that those who said they visited the VOA website but not the GOV.UK website were not asked this question).

**Chart 2.11: Unrepresented CT customers who did not have a visit from a VOA inspector/member of staff 2016: Understanding why a visit from the VOA to the property was not necessary**



Base: All unrepresented CT customers who did not have a visit from a VOA inspector/member of staff (479) Q37. Overall how well would you say you understood why a visit to your property was not needed? *NOTE: This question was asked at Q2 and Q4 only*

## Methodology

GfK were commissioned by the Valuation Office Agency to undertake their 2016/17 Customer Tracking Survey. Data continuity is essential in tracking surveys and therefore GfK were careful to replicate the method used on previous waves. The survey was conducted quarterly using computer-assisted telephone interviewing (CATI). Fieldwork lasted between five and six weeks each quarter.

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

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

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

**Table 1: Fieldwork dates and number of interviews achieved**

	CT unrepresented customers	Fieldwork Dates
<b>Q1</b>	244	15/09/16 – 21/10/16
<b>Q2</b>	287	22/09/16 – 28/10/16
<b>Q3</b>	405	19/01/17- 26/02/17
<b>Q4</b>	390	30/03/17- 11/05/17
<b>Total</b>	1,326	–

The data was weighted according to the profile of appeals that were recorded as cleared by the VOA between January and December 2016, specifically to the region of the claim and whether it was classed as successful or unsuccessful in the Valuation Office Agency’s records. For CT data only, the type of appeal i.e. informal (CR15) or formal (IPP) was also included in the weighting matrix.

Base size data next to charts and tables are shown unweighted, as used for significance calculations. Unless stated otherwise, this report only discusses differences that are statistically significant at the 95 per cent level of confidence.

Full methodological details can be found in the published technical report 2016/17.

## Appendix 1: Sample breakdowns of CT customers

	Unrepresented	Represented
<b>Selected sample (excluding opt-outs)</b>	6,800	1,701
<b>Sample available (with telephone numbers)</b>	4,571	224
Ineligible/wrong number	552	42
<b>Eligible sample</b>	3,915	182
<b>Completed interviews</b>	1,329	32
Live sample (voicemail, soft appointments etc.)	1,281	102
Refusal	1,020	37
Other non-response (away during fieldwork, language difficulties etc.)	285	10
<b>Response rate</b>	34%	18%

## Appendix 2: Respondent characteristics

	Unrepresented %
<b>Age:</b>	
16-44	32
45-64	39
65+	24
<b>Gender:</b>	
Male	55
Female	45
<b>Working status:</b>	
Working	63
Not working	36
<b>Types of appeal:</b>	
CR15 (formal)	22
IPP (formal)	78
<b>Property ownership:</b>	
Owned outright by the household	47
Being bought on mortgage	38
Other/refused	15

## Use Made of the Data

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

## Further Information

Valuation Office Agency Customer Tracking Survey 2015/16:

<https://www.gov.uk/government/publications/customer-tracking-survey-201516-findings>