

Customer Tracking Survey 2016/17 – Non-Domestic Rate (NDR) Customers

Prepared by: GfK



Valuation Office
Agency

Main Findings

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 year's survey. References to trends are therefore made within these limitations.

Overall experience:

40 per cent of unrepresented customers' appeals were reported to be resolved within six months (28% within 6 months for those represented by agents). Of unrepresented customers 43 per cent reported a good overall experience, representing a decline from the previous year (49%).

Working with agents:

For the majority of represented customers, their most recent appeal was the first time they had worked with their agent (81%). Amongst represented customers, levels of dissatisfaction with their agent have increased from 35 per cent in 2015 to 41 per cent in 2016.

Knowledge of the VOA:

64 per cent of represented customers said that their agent gave them information to explain the appeals process and this represents a decline since the previous year (70%). Just 22 per cent said that after the appeal they knew at least a fair amount about how properties are valued (down from 27% in 2015).

The process:

There has been a decline in the proportion of unrepresented NDR customers who agreed that the VOA made clear the next steps (64% 2015 vs 57% 2016) and what information they needed to provide (64% 2015 vs 58% 2016). Personal visits by an inspector have also declined (48% among 2015 customers vs 43% among 2016 customers).

After the appeal:

The majority (81%) of unrepresented customers had received an indication of a decision from the VOA about the appeal for the property. Among those who had received an outcome, 60 per cent got the outcome they wanted. Of represented customers 64 per cent stated they received an indication of a decision. Amongst those who reported they had received an outcome (including those whose cases were withdrawn or struck out) 50 per cent stated that they obtained the outcome they wanted, and this represented a decline from the previous year (61%).

Perception of the VOA staff:

Perceptions of the VOA staff amongst unrepresented customers were very positive and remained consistent with the previous year. Perceptions among represented customers who had direct contact with VOA staff have declined since the previous year, fewer now agree that staff were polite and friendly (75% 2016 vs 83% 2015), and professional (72% 2016 vs 80% 2015).

Communication with the VOA:

Among unrepresented customers, the vast majority (97%) reported having direct contact with the VOA during their appeal.

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 rateable value appeals concluded between January and December 2016.

The report is split into sections: unrepresented and represented customers are discussed separately, as their experiences as appellants vary (by unrepresented we mean the customer made the appeal themselves; represented refers to the appeal being made by an Agent on the customer's behalf).

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1. Background Notes

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

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

GfK was commissioned by the Valuation Office Agency to undertake four waves of research (one per quarter) with business property owners or lesors whose appeal completed in 2016. The organisations interviewed tended to be small to medium-sized enterprises. Customers were screened out of the process if their organisation employed more than 250 staff AND managed ten or more properties, on the grounds that it was likely to prove very difficult to contact the right person, although if only one of these applied, they were eligible to be interviewed.

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

The Customer Tracking Survey commenced for unrepresented customers in 2012 and for represented customers in 2013. Where the information was available, changes over time have been noted; however this report is primarily focused on customers whose appeal finished in 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. 2016/2017 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 NDR Customers

2.1 Context

2.1.1 Profile of unrepresented businesses making an appeal

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

- Just over a quarter of organisations surveyed declared they were appealing about a shop or retail premises (26%) and about a sixth about hospitality services premises, restaurants or similar (16%).
- A quarter (25%) had been operating for less than five years (including 5% who were appealing on behalf of a business that was less than a year old), while more than a quarter (28%) had been in operation for over 20 years. Six per cent had gone into administration or closed since the appeal.
- Almost three-fifths (58%) reported that their organisation was responsible for (owning or leasing and paying the business rates on) one property. Indeed the majority (82%) of organisations interviewed were small to medium-sized enterprises with fewer than ten properties. These proportions have remained consistent since the start of the Customer Tracking Survey in 2012.
- Around seven in ten (69%) declared they employed fewer than ten staff, which is lower than in the previous year (33% 2015)
- Just over a quarter (26%) stated they had been approached by an agent to handle their appeal to the VOA, but did not take this up.

Data on business characteristics is contained in Appendix 2.

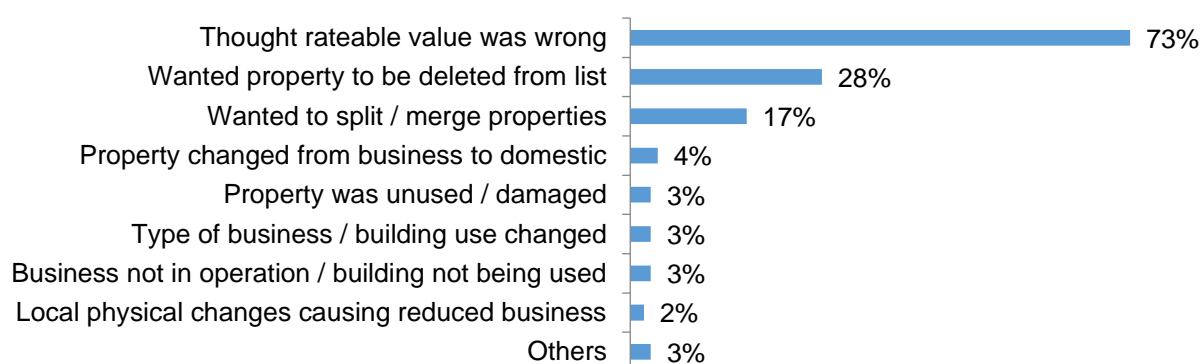
3.1.2 Appeal history

The majority of unrepresented NDR customers stated they had made one appeal on commercial properties in the previous two years (76%) and a similar proportion (69%) said it was the first time they had appealed against the rateable value of that particular property.

2.1.2 Contacting the VOA

The most common reason for unrepresented NDR customers getting in touch with the VOA to appeal their rateable value was because they thought it was wrong (73%). The second most common reason was that they wanted the property deleted from the list (28%) and/or wanted to split/merge properties (17%). A full list of reasons can be found in Chart 2.1.

Chart 2.1: Unrepresented NDR customers 2016: reasons for appealing



Base: All unrepresented NDR customers (1,507) Q04. Why did you get in contact with the VOA about your rateable value? Was it because ...? NOTE: multiple responses were allowed

Nearly a third of customers (32%) stated they had received a letter from the VOA notifying them of a change to their rateable value before they started their appeal.

2.2 Perceptions of the VOA and appeals process

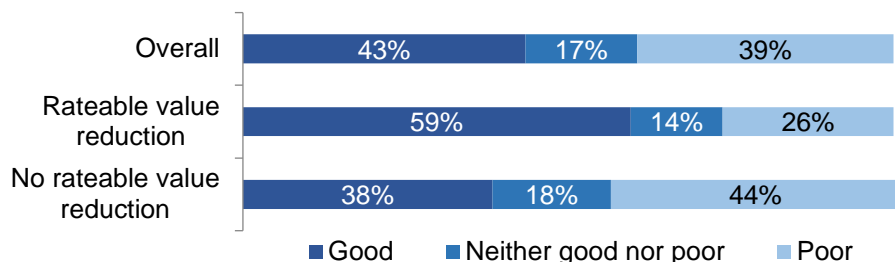
2.2.1 Overall perceptions

Opinions of dealing with the VOA amongst respondents were fairly positive, with just over two-fifths reporting that their overall experience had been good (43%), including 17 per cent who said it was very good. The proportion reporting a good overall experience has declined among 2016 customers (falling from 48% among

2015 customers to 43% among 2016 customers); it has now reached the lowest level since the survey began in 2012 (when it was 46%).

As seen in the previous year, customers who received a rateable value (RV) reduction (35% of all customers) were more likely to hold a positive perception of the VOA and rate their overall experience as good compared with those who did not receive an RV reduction (59% compared with 38%). Chart 2.2 provides full details.

Chart 2.2: All unrepresented NDR customers who had direct contact with the VOA 2016: Overall experience of dealing with the VOA



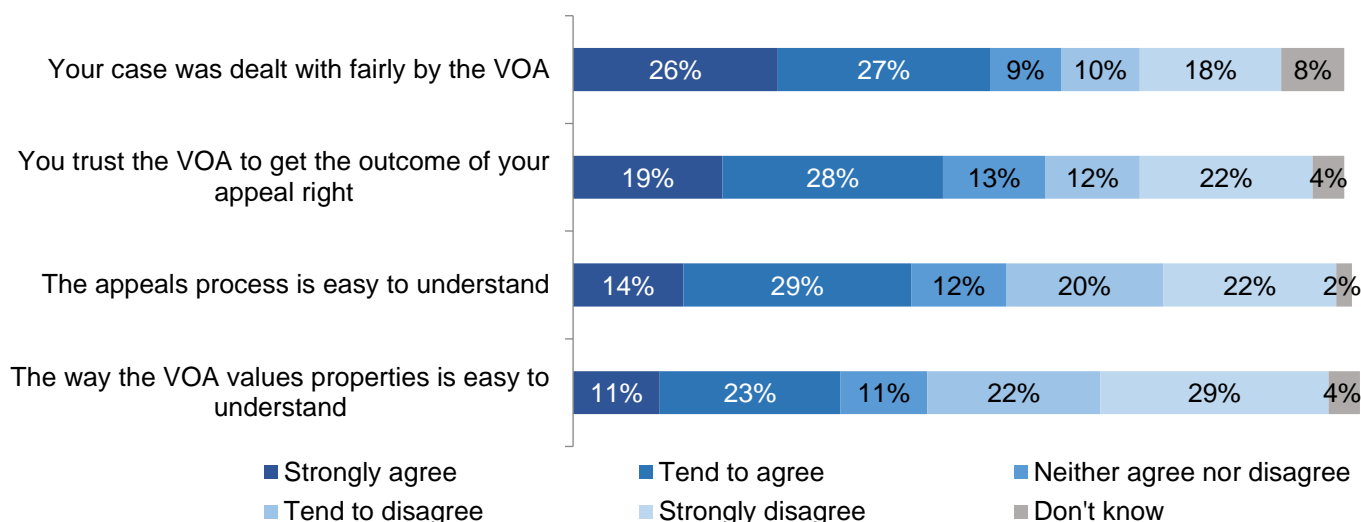
Base: All unrepresented NDR customers who had direct contact with the VOA (1,458); all who received a rateable value reduction (511), all who did not receive a rateable value reduction (219) Q23. Thinking just about the service you received, how would you rate your overall experience of dealing with the VOA?

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

Views on individual aspects of the process were mixed; around a half of unrepresented NDR customers agreed their case had been dealt with fairly (54%), that they trusted the VOA to get the outcome of their appeal right (47%) and/or they understood the appeals process generally (43%). Levels of agreement were lower in relation to understanding how properties were valued (34%). See Chart 2.3 for full breakdowns of response.

The proportion of unrepresented customers agreeing their case had been dealt with fairly and that they trusted the VOA to get their appeal outcome right remains in line with those reported in previous years. In 2014, 51 per cent and, in 2015, 54 per cent of unrepresented customers felt their case was dealt with fairly. In 2014, 49 per cent and in 2015 50 per cent also agreed they trusted the VOA to get the outcome right.

Chart 2.3: Unrepresented NDR customers 2016: Views on the VOA after the appeal

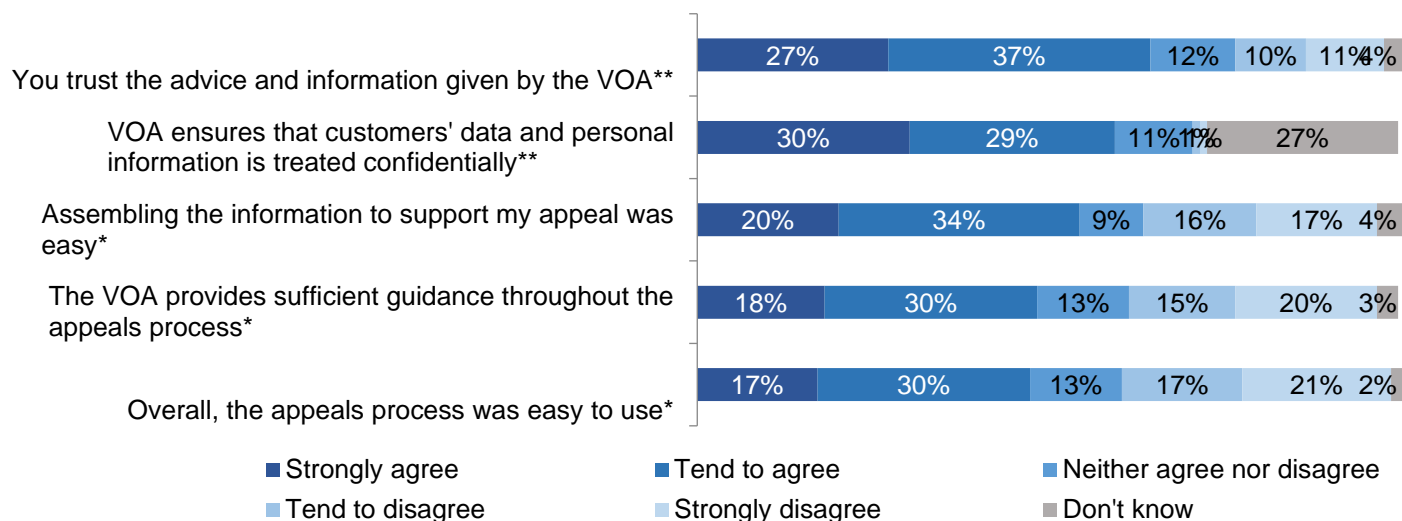


Base: All unrepresented NDR customers (1,507) Q39. Now thinking about the way the VOA works, and your experience of the appeals process, can you tell me whether you agree or disagree with each of the following statements?

New statements were added in Q3 and Q4 of the 2016/17 survey (so no tracking data is available for these statements). This was to understand customers' opinions of the VOA. Sixty four per cent agreed that they trust the advice and information given by the VOA. Lower proportions felt that the VOA provides sufficient

guidance throughout the appeals process (48%) or that the appeals process was easy to understand (47%). Twenty seven per cent said they did not know whether the VOA ensures that customers' data and personal information is treated confidentially.

Chart 2.4: Unrepresented NDR customers 2016: Views on the VOA after the appeal (statements not asked at each quarter)



Base: All unrepresented NDR customers (* Q3 and Q4: 1098; ** Q4: 589) Q39. Now thinking about the way the VOA works, and your experience of the appeals process, can you tell me whether you agree or disagree with each of the following statements?

Unrepresented NDR customers tended to have more positive views about the VOA if they had more regular contact with the VOA (at least monthly). For example, customers who had contact at least monthly were significantly more likely to agree that they trusted the VOA to get the outcome of their appeal right (56%) than those who had contact less than once a month (42%).

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

To gain an understanding of unrepresented NDR customers' knowledge of the VOA, the appeals process and how properties are valued, customers were asked how much they knew about three specific areas before they made their appeal against the rateable value of their property. Thinking about their knowledge before their appeal began, around two-thirds of unrepresented NDR customers said that they knew something about the VOA (64%) and about how non-domestic and business properties in England and Wales are valued by the VOA (66%). Just over a half (54%) said they knew something about how to appeal against the rateable value of a property. However, smaller proportions of unrepresented NDR customers said they knew either a lot or a fair amount about VOA processes (26%) and tribunal processes (19%). Thirty-seven per cent said they knew at least a fair amount about what evidence was required to support your appeal

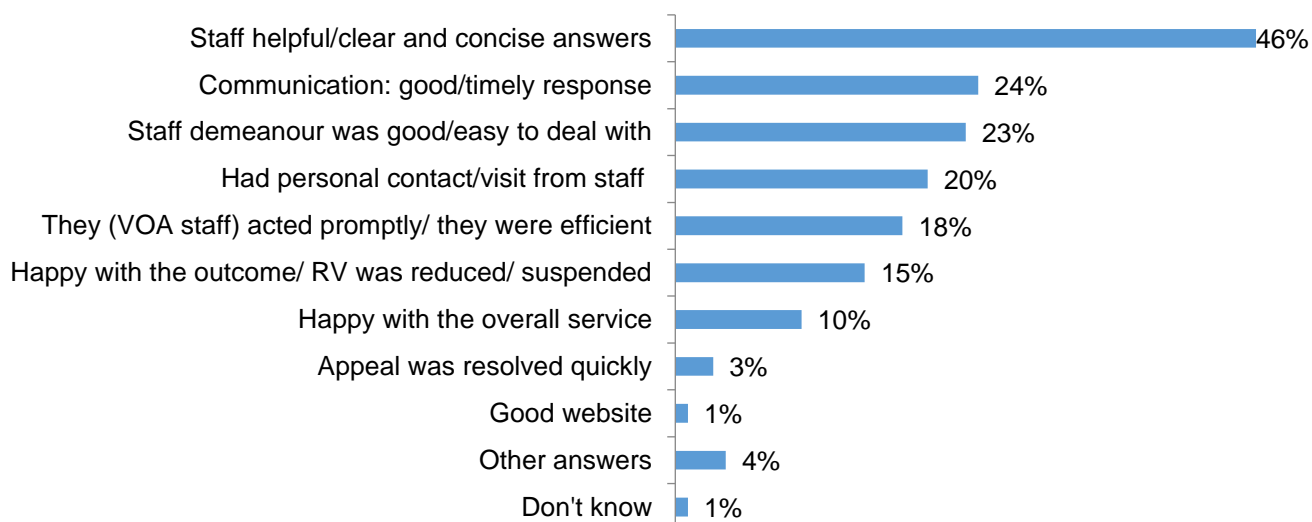
Knowledge about how non-domestic and business properties in England and Wales were valued had increased significantly on completion of their appeal in comparison to before the appeal began. To illustrate, a quarter (25%) of customers felt they knew at least a fair amount before they started their appeal compared with more than a half (55%) after the appeal had been completed/mostly completed.

2.2.3 Experiences during the appeals process

All customers who had direct contact with the VOA who reported that they had received a decision on their appeal were asked whether they had experienced any positive aspects or, conversely, any problems during the appeals process. Overall, 45 per cent said they experienced something that pleased them, but 59 per cent said they had encountered problems; 17 per cent reported that they had neither experienced something that pleased them or had any problems.

The unrepresented customers who had experienced something that pleased them most commonly linked this to positive interactions with staff. Chart 2.4 provides full details of reasons for being pleased with their experience. The most common reasons stated were related to staff helpfulness (46%), communication being good/timely (24%), staff demeanour/being easy to deal with (23%), efficiency (18%) and/or satisfaction with the outcome (15%).

Chart 2.4: Unrepresented NDR customers who had received a decision on their appeal 2016: Experiences that pleased them during the appeal process



Base: All unrepresented NDR customers who had received a decision on their appeal who experienced something that pleased them (294) Q23c. Thinking about what pleased you; can you tell me what happened? NOTE: multiple responses were allowed; this question was asked in Q2 and Q4 only

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

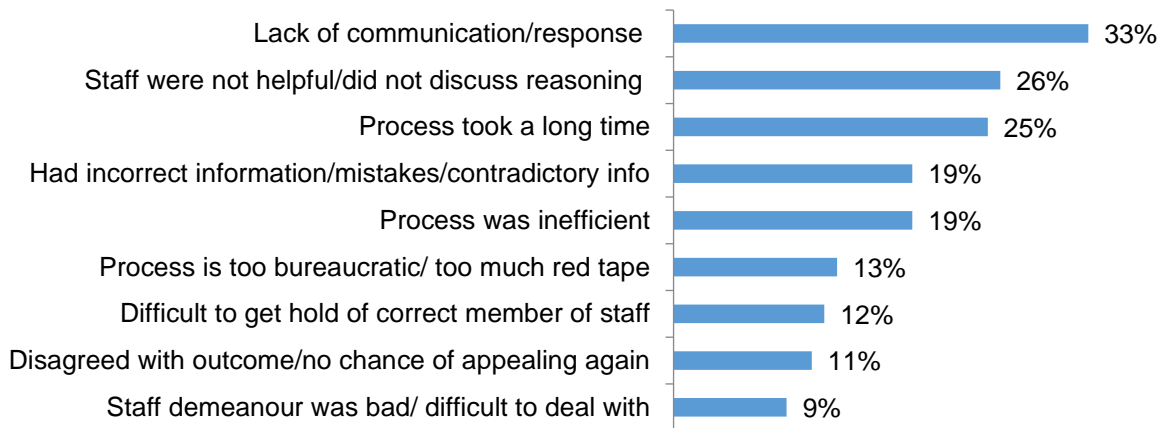
“The person I spoke to on the phone was absolutely clear and simple. The paper I received was very minimal so it made it very easy to complete the application. The decision was made in a short amount of time without any problems whatsoever. The outcome was great. The customer service was very good. Just don't change the system.”

“It was the woman who came to do the valuation. She was very friendly, informative and very open. She answered all my questions. It was a pleasant experience.”

“The case handler communicated well, he explained the process and what I should expect. The process was very efficient. The process was very clear. We knew what was going to happen next which was very important. The decision was reached very quickly.”

These events linked to satisfaction with experience of the service could also be a source of dissatisfactions during the appeals process. For instance, unrepresented NDR customers who had experienced a problem during the appeals process, the most common reasons were a perceived lack of communication (33%) and unhelpfulness of staff (26%). Chart 2.5 provides further details of problems identified.

Chart 2.5: Unrepresented NDR customers who had received a decision on their appeal 2016: Problems experienced during the appeal process



Base: All unrepresented NDR customers who had received a decision on their appeal who experienced problems (371) Q23d. Thinking about what problems or issues you encountered, can you tell me what happened? Chart shows mentions of 9% or more
NOTE: multiple responses were allowed; this question was asked in Q2 and Q4 only.

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

“The major problem is getting in contact with them, not answering emails or phone calls. I didn’t have a proper number to call them on. I was given misleading information. Not been a very good experience at all, rather strong feelings. Having no help in this at all in getting the band reduced.”

“They don’t want to know. They make their decision and that’s it. They don’t want to change their mind. Even though we have the same property down the road. They have a bigger garden. I am back of the railway. Terrible service.”

“I made the application. Then there was months of nothing happening. Lack of communication and response.”

2.2.4 Views on the Appeal outcome

At the time of the survey the majority (81%) of NDR unrepresented customers stated they had received an indication of a decision from the VOA about the appeal for the property, even if it was only an interim evaluation:

- Sixty per cent reported that they got the outcome they had hoped for (57% in 2015, significantly higher than the 48% who obtained the outcome they had wanted in 2014). Those who had appealed because they thought ‘the rateable value was wrong’ were much less likely to have stated that they got the outcome they wanted (54%) than either those who had appealed because they wanted ‘the property deleted from the list’ (79%) or where ‘splitting or merging properties’ (74%).
- Sixty per cent felt that the decision the VOA had made was the right one. Those who had a successful outcome were far more likely to report the decision was the correct one than those who had an unsuccessful outcome (81% and 48% respectively).
- Seventy per cent understood the reason for the decision either very or fairly well. This proportion has remained stable since the CTS started in 2012. Those whose appeals were successful were significantly more likely to feel they understood the decision well (85%) than those whose appeals had been unsuccessful (61%).

2.2.5 Perceived length of the appeal

Forty per cent of NDR unrepresented customers declared that their appeal lasted up to six months, 26 per cent said 6 to 12 months, 27 per cent said more than 12 months and 6 per cent did not know. These customers tended to feel that their appeals lasted longer compared with the perceptions of NDR unrepresented customers whose appeal completed in 2015; those who said their appeal took 12 months or longer rose from 22 per cent in 2015 to 27 per cent amongst 2016 customers.

2.2.6 Perceptions of the VOA staff

Overall perceptions of the VOA staff were very positive with around four-fifths of unrepresented NDR customers stating that the staff were polite and friendly (85%, 2016, 85% 2015, 86% 2014) and professional (77% 2016, 78% 2015, 79% 2014). Two thirds (66% 2016, 67% 2015, 68% 2014) said the staff had the knowledge and expertise needed to answer all of their questions and these proportions are in line with previous years. More than a half (54%) agreed that staff responded to their queries within an appropriate timeframe, and this has remained stable since the CTS started in 2012. Unrepresented NDR customers were significantly more likely to have a positive impression of staff if their outcome of appeal had been successful and/or they had achieved the outcome they wanted or their appeal had lasted less than a year (see table 1).

Table 1: Perception of staff by success of appeal, achieving they outcome they wanted and length of appeal

	Total	Success of appeal		Got outcome wanted		Length of appeal	
		Successful	Unsuccessful	Yes	No	Less than 1yr	More than 1yr
Unweighted base	1,458	552	906	799	425	1,002	379
	%	%	%	%	%	%	%
Staff had the knowledge and expertise needed to answer all of your questions	66	73	63	76	55	74	48
Staff responded to your queries within an appropriate timeframe	54	59	52	64	45	63	31
Staff were professional	77	84	74	85	69	83	64
Staff were polite and friendly	85	89	83	90	78	88	77

2.3 Communication throughout the process

2.3.1 Direct contact with the VOA

All unrepresented NDR customers were asked about their experience and frequency of any direct contact, including written, between the organisation representative and the VOA. The vast majority (97%) reported having direct contact during their appeal. Of these, around two-fifths (37%) had had direct contact with the VOA at least monthly, including nearly one in five (19%) reporting having contact at least twice a month. Just over a quarter (26%) stated they had contact less than once every four months. Two per cent reported that they did not have direct contact and that the appeal was dealt with by a colleague or somebody else. It should be noted that as long as the customer had some knowledge of the appeal, they were able to be interviewed; they did not have to have led the appeal.

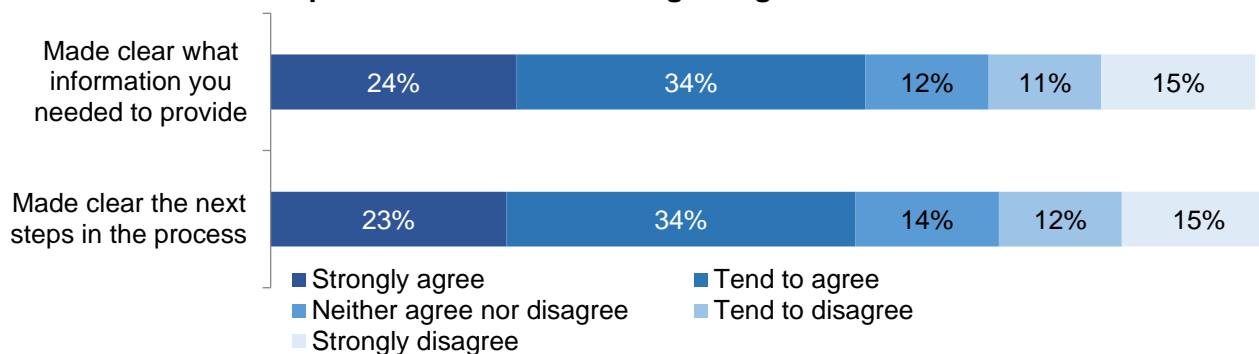
2.3.2 Initial contact with the VOA

A range of channels were used to get in touch with the VOA, the most common being telephone (57% among 2016 customers, a decline from 64% among 2015 customers) followed by written methods, including email (14%), website (13%) or letter (10%).

When asked whether they received enough information about their rateable values at initial contact with the VOA, the majority (78%) felt they had received at least some of the information they needed. This included 19 per cent who had received all the information they required and a further 24 per cent who received most of the information. Overall, the proportion of customers who stated they had received at least some of the information they needed fell from 82% in 2015 to 78% in 2016.

Agreement that the VOA made the appeal process clear from the beginning was generally high, with just under three-fifths (57%) agreeing that the VOA made clear the next steps in the process and what information they needed to provide (58%) (Chart 2.6). However, it should be noted that the proportions agreeing with these statements has declined since 2015 (64% in 2015 compared with 57% in 2016 that VOA made clear the next steps; 64% in 2015 compared with 58% in 2016 for what information they needed to provide).

Chart 2.6: Unrepresented NDR customers who had direct contact with the VOA 2016: Agreement that the VOA made the process clear from the beginning



Base: All unrepresented NDR customers who had direct contact with the VOA (1,458) Q30a. When you first got in touch, do you agree or disagree that the VOA ...?

2.3.3 Communication throughout the appeals process

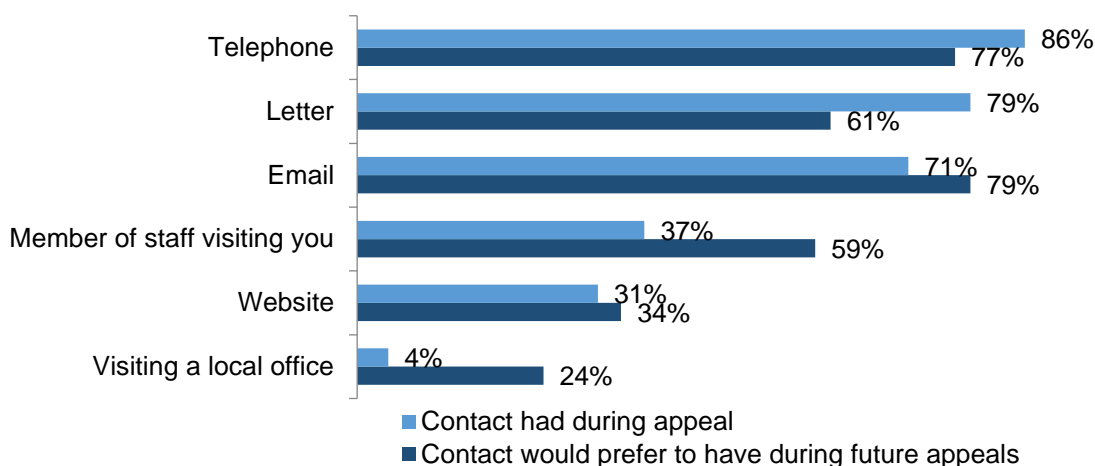
Unrepresented NDR customers used a variety of channels to communicate with the VOA, the most commonly used methods of contact were by telephone (86%, an increase since 2015, 79%), which was followed closely by letter (79%, an increase since 2015, 73%) and email (71%, an increase since 2015, 58%). Full details of communication channels are provided in Chart 2.7. Customers tended to use multiple channels to communicate with the VOA, for example, of those who had telephone contact, 80 per cent also had letter contact and 74 per cent reported email contact.

2.3.4 Communication preferences

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

There appears to be a preference for more face to face contact. For instance, whilst 37 per cent reported a member of staff visiting them, 59 per cent of all respondents said that this was a preference in future dealings with the VOA and whilst only four per cent reported visiting a local office, 24 per cent opted for this as a preference going forwards. In terms of written contact, in 2015 there was a disparity between those receiving emails from VOA (58%) and the proportion who said they had a preference for email communication (73%). In 2016 this difference was lower with more than seven in ten reporting they received communication by email (71%) and that their preference was for email communication (79%).

Chart 2.7: Unrepresented NDR customers who had direct contact with the VOA 2016: Methods of contact with the VOA during their appeals



Base: All unrepresented NDR customers who had direct contact with the VOA (1,458) Q32. Thinking about the appeals process for the property at this address; during the appeal through which, if any, of the following methods did you have contact with the VOA? Q33. And, through which of the following methods would you prefer to have contact in any future dealings with the VOA?

2.3.5 Customer opinion of written communication

Customer opinions of written communication (e.g. letters and emails) were fairly positive, 59 per cent of customers who received any written communication agreed that these were easy to understand, and 19% strongly agreed. However, 25 per cent disagreed.

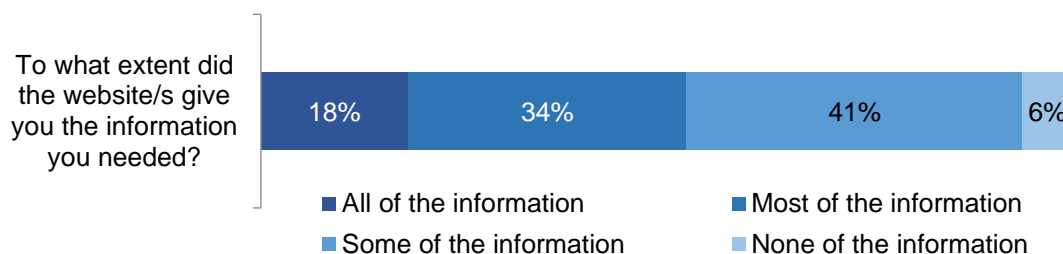
2.3.6 Use of, and satisfaction with, websites as sources of information whilst appealing

Please note: in Q3 and Q4 2016 the questions about websites were changed to specifically ask about the VOA website or the GOV.UK website, meaning tracking data is not available.

The majority (75%) of unrepresented NDR customers said that they had visited either the VOA or the GOV.UK website.

Of those that visited websites to look for information, the vast majority (93%) were able to find at least some of the information they had looked for. Around one in five (18%) said that the websites they visited had given them **all** of the information they needed (Chart 2.8).

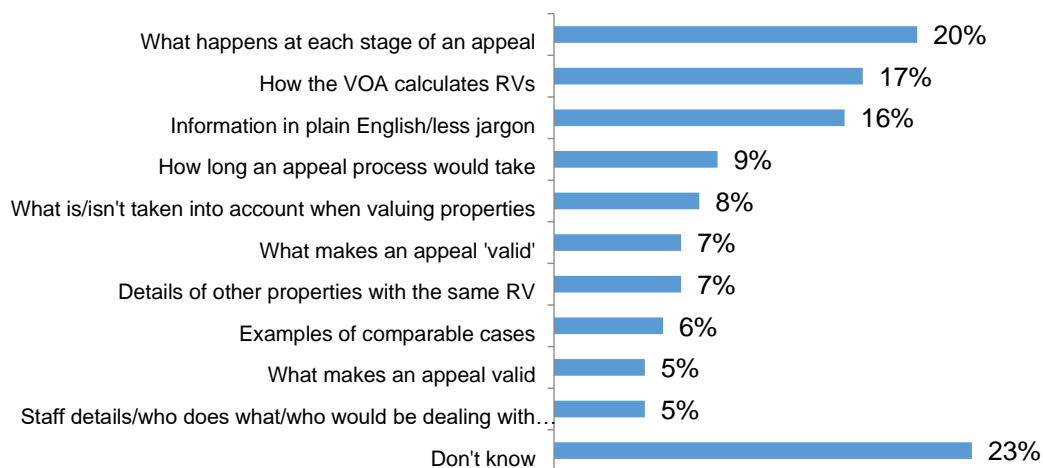
Chart 2.8: Unrepresented NDR customers who visited the VOA or GOV.UK website to get information 2016: The extent to which they felt they got the information they needed from these websites



Base: All unrepresented NDR customers who visited the VOA or GOV.UK website to get information (824). Q27. To what extent did the website/s give you the information you needed? Did it/they give you all of the information you needed, most of the information, some of the information or none of the information?

Amongst those who had not found all the information they required, 30% said they did not know what they would have liked more information about (Chart 2.9). Among those who did know, a range of answers were given in terms of what information they required. The most commonly mentioned included what happens at each stage of an appeal (20%), more information on how the VOA calculates rateable values (17%) and information in plain English/less jargon (16%).

Chart 2.9: Unrepresented NDR customers who did not get all the information they needed from the websites they visited: What they would have liked more information about



Base: All unrepresented NDR customers who did not get all the information they wanted from the VOA or GOV.UK website they visited (277) Q28. What would you have liked more information or answers on? NOTE: Q3. Mentions under 5% not shown.

2.3.7 Visits from the VOA

Respondents stating they had received a personal visit by an inspector or other member of the VOA staff have declined over the past year (falling from 48% among 2015 customers to 42% among 2016 customers).

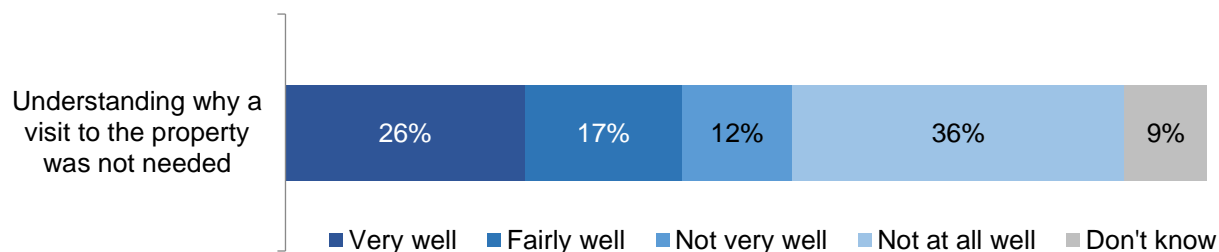
The following groups were more likely to report property visits from the VOA:

- Customers who had more frequent contact with the VOA during their appeal (51% of those who had contact with the VOA at least monthly, compared with 39% who had contact less than once a month)
- Those with applications to delete a property from the list (60% compared with 49% split/merge properties and 42% of those who were appealing because they thought their rateable value was wrong)
- Customers whose rateable value decreased (65% compared with 46% of those whose RV increased or stayed the same).

Personal visits to the property were received positively with the majority of customers feeling that the visit contributed to the VOA resolving their appeal at least to some extent (77%, increasing from 67% among 2015 customers). Around a fifth (18%) felt that the visit had not contributed to resolving their appeal at all, and this group were significantly more likely to report that their rateable value had increased or not changed (30% compared with 3% rateable value has declined) and to not have got the outcome they wanted (30% compared with 3% not got the outcome they wanted).

Unrepresented NDR customers who did not receive a visit from a member of staff from the VOA during their appeal were asked if they understood why it was not needed. There was an almost equal split with 43 per cent of respondents saying they understood to some extent (very or fairly well) as opposed to 48 per cent who did not understand (either not very well or not at all) (Chart 2.10).

Chart 2.10: Unrepresented NDR customers who did not receive a visit from a VOA inspector/staff member 2016: understanding why a visit from the VOA to the property was not necessary



Base: All unrepresented NDR customers who did not have a visit from a VOA inspector/member of staff (336) Q37. Overall how well would you say you understood why a visit to your property was not needed? *NOTE: This question was asked at Q2 and Q4 only*

2.3.8 The time burden involved in appealing

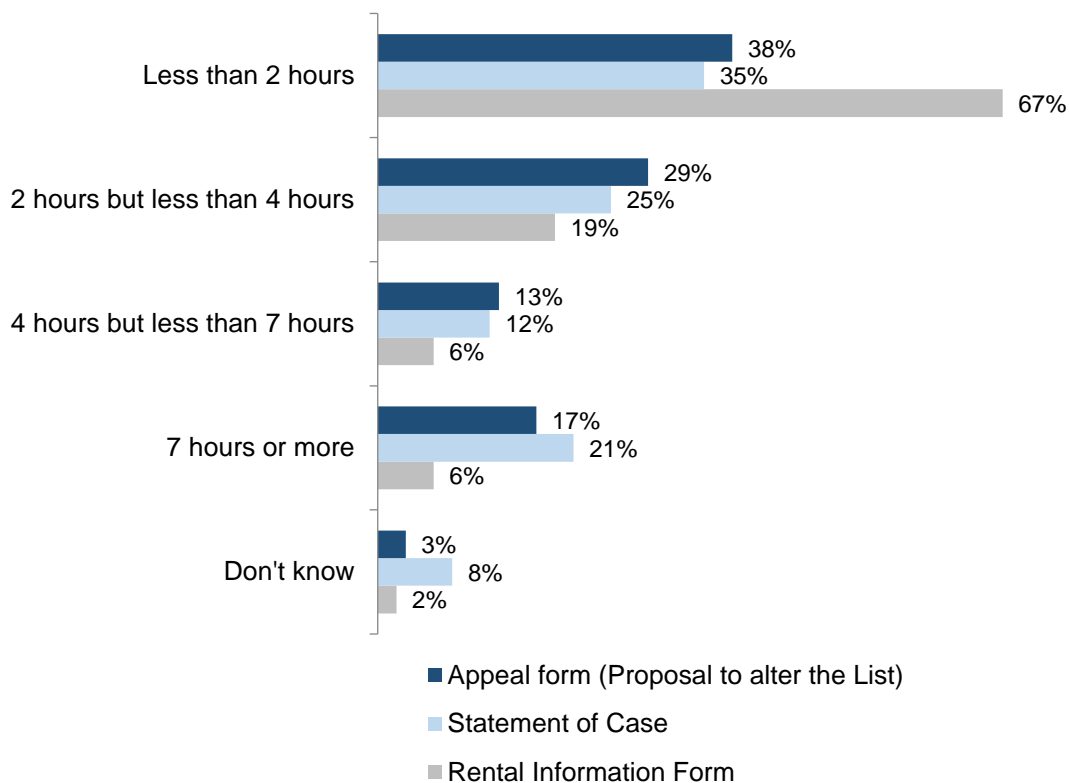
As in 2015-16, in quarters three and four of the 2016-17 survey, questions were included for organisations that were not represented by an agent, to assess the time burden associated with filling in the following:

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

In quarters 3 and 4 (as in the previous year) the most commonly completed form was the Appeal Form (81% a significant increase since the previous year, (69%). Fewer recalled completing a Statement of Case (41%), the Rental Information Form (24%) or other appeal paperwork (2%). In terms of the amount of time they spent collecting evidence for these, as well as the time they spent filling in these physical forms, Chart 2.12 shows:

- The Rental Information Form was least burdensome to fill in for most respondents (67% did so in less than 2 hours, and a further 19% in 2 to 4 hours)
- Between six and seven in ten respondents filling in the Appeal Form and/or the Statement of Case said that they had done so within four hours.
- Of the three forms, the Statement of Case demonstrated the highest time burden with 21 per cent of respondents filling it in, estimating it took seven hours or more to do so (compared with 17% for the Appeal Form and 6% of the Rental Information Form).

Chart 2.11: Unrepresented NDR customers 2016: Time taken to fill in the appeal forms



Base: All who filled in an appeal form (Proposal to Alter the List) (1,216), all who filled in a Statement of Case (623), All who filled in a Request for Rental Information Form or Form of Return in the last 2 years (354). Q41. Can you estimate, in hours, how long it took you to complete the appeal form (the Proposal to alter the List)? / Q42. Can you estimate, in hours, how long it took you to complete the Statement of Case? / Q44. Can you estimate, in hours, how long it took you to gather the information required and complete the paperwork associated with your appeal? / Q46. Can you estimate, in hours, how long it took you to gather the information required and complete the Rental Information form/Form of Return?

3. VOA Customer Tracking Survey Results: Represented NDR Customers

3.1 Context

3.1.1 Profile of represented businesses making an appeal

More than a half (51%) of represented NDR customers stated they had fewer than ten employees. This is consistent with previous years. A further three in ten (30%) reported having between 10 and 49 employees and 16% said they had 50 or more members of staff. Only six per cent of represented customers were sole proprietors of the business. One per cent reported that the organisation was no longer in business at the time of the interview.

The vast majority (94%) of represented NDR customers stated they were responsible for the business rates of fewer than ten properties in the last 12 months, and nearly two thirds (68%) were only responsible for the business rates of one property. These proportions have been consistent over time.

The represented NDR customers who participated in the survey were from a range of positions within their organisation. Forty-seven per cent reported that they were the business owner/CEO/managing director of the company and around one in six were either a manager below a director level (17%) or another director (14%).

3.1.2 Appeal history

The majority of represented NDR customers stated they had made one appeal on commercial properties in the previous two years (74%) and a similar proportion (71%) said it was the first time they had appealed against the rateable value of that particular property.

Discussing the appeal in question, respondents were asked the reason or reasons why their agent got in touch with the VOA. The vast majority (94%) declared they appealed because they thought their current rateable value was wrong. Only a small proportion stated they appealed because they wanted to split/merge properties (8%) or wanted the property to be deleted from the list (2%). In some cases, the appeal was launched because the customer's agent felt the property's current RV was wrong (3%).

3.1.3 Working with agents

For the majority of represented NDR customers, their most recent appeal was the first time they had worked with their current agent (81%), but just under a fifth (18%) had worked with them previously. Of those who had a history with their agent, just under a half (47%) said their relationship had lasted longer than five years.

Eighty-two per cent of organisations declared they had started working with their agent because the agent had approached them. Fifteen per cent of customers reported that they had approached the agent themselves and this group was more likely to be made up of customers who had:

- Higher rateable values (19% of organisations with RVs of £25,001 or higher had approached an agent themselves compared with 13% of those with lower RVs);
- Made two or more appeals previously (20% compared with 12% for those whom it was their first appeal).

3.1.4 Agent payment arrangements

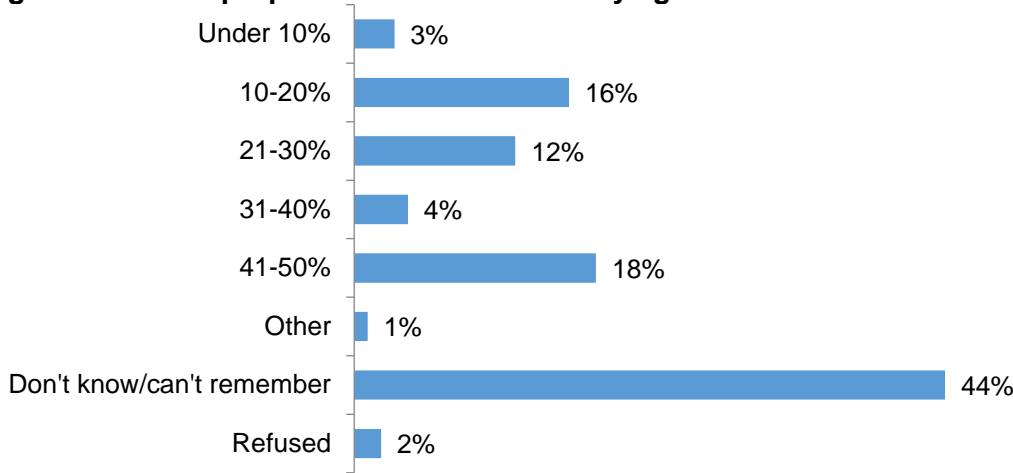
Represented NDR customers reported different payment structures with their agents. The most common was no win, no fee, with just over half of customers (52%) using this method. Paying an upfront fee was relatively less common with nearly two fifths (38%) reporting that they had this arrangement. Of the two upfront fee options (upfront fee and a percentage of any rebate/savings; upfront fee with no percentage of rebate/savings), 15 per cent of businesses stated they paid only an upfront fee and did not give a percentage of the rebate/savings to the agent in the case of a win.

The organisation's RV was related to the type of payment structure agreed with the representing agent. Businesses with RVs of £18,001 or above were significantly more likely to have no win, no fee arrangements (65% compared with 39% of those with RVs of £18,000 or under). Conversely, customers with lower RVs were more likely to pay an upfront fee along with a percentage of any rebate/savings (29% of those with RVs of £18,000 or under compared with 16% of those with RVs of £18,001 or more).

Represented NDR customers who reported that they were satisfied with their agent were significantly more likely to have had a no win, no fee arrangement compared with those who were dissatisfied with their agent (72% and 26% respectively).

Those who had a payment structure involving paying their agent a percentage of their rebate, were asked what proportion the agent would take if the appeal was successful. Chart 3.1 provides full details, but 44 per cent said that they did not know.

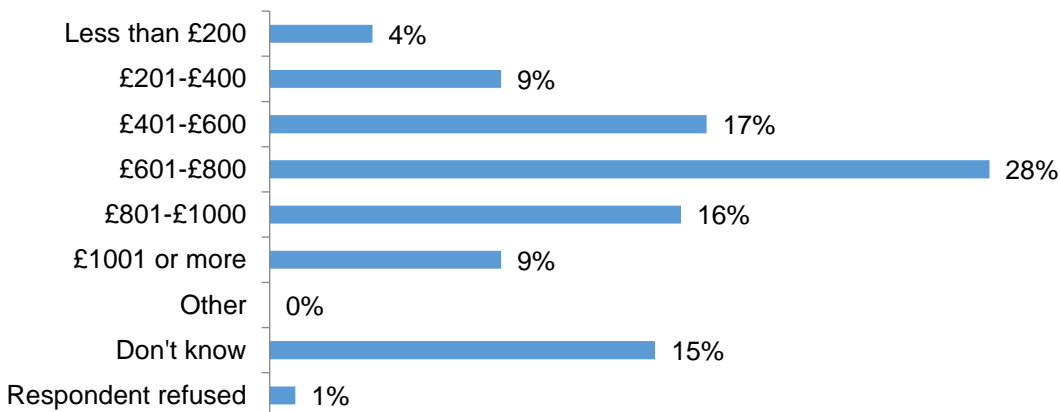
Chart 3.1: Represented NDR customers who agreed a payment structure involving rebate with their agent 2016: The proportion of rebate taken by agent



Base: All who agreed a payment structure involving rebate with their agent (607) QA9. What proportion of any rebate did you agree your agent would take if the appeal at the address was successful?

Those appealing on properties with a RV of £18,001 or more were much more likely to say that the agent was taking 41 to 50 per cent of the rebate than were those with an RV of £18,000 or less (25% compared with 10%). Represented NDR customers whose agent charged an upfront/single fee for the appeal were asked how much they paid. The majority of businesses paid over £400 (68%), with nine per cent paying £1,000 or more (Chart 3.2).

Chart 3.2: Represented NDR customers whose agents charged an upfront/single fee 2016: The fee charged

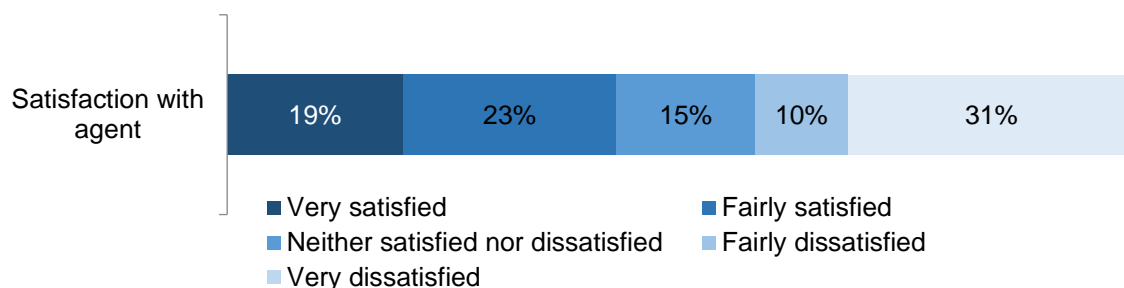


Base: All represented NDR customers whose agents charged an upfront/single fee (337) QA9a. How much was charged by your agent for the upfront/single fee for the appeal at your address?

3.1.5 Satisfaction with agent

Represented NDR customers were split in terms of their satisfaction with the way their agent dealt with the appeal for the property. Forty two per cent of represented NDR customers stated they were very or fairly satisfied, whilst 41 per cent were dissatisfied to some extent, including 31 per cent who were very dissatisfied (see Chart 3.3). Satisfaction with their agent has declined over the past year; amongst 2015 customers 35 per cent said they were dissatisfied with their agent and this rose to 41 per cent amongst 2016 customers.

Chart 3.3: Represented NDR customers 2016: satisfaction with agent



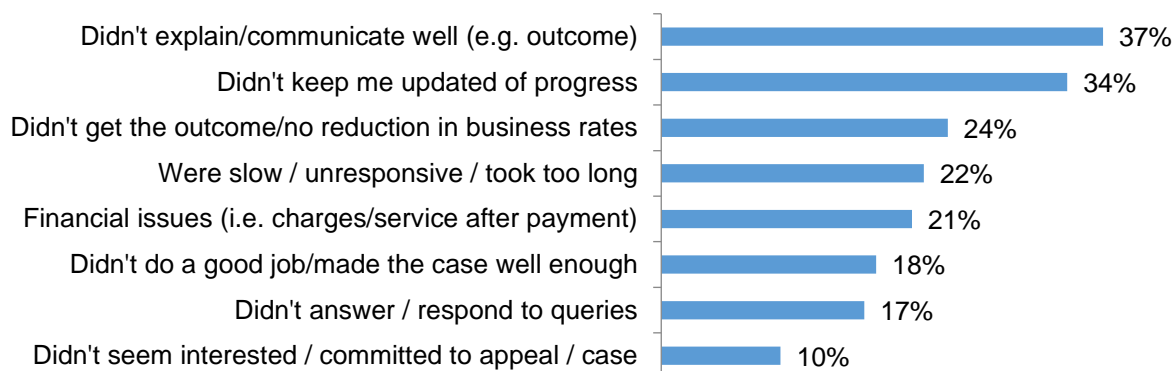
Base: All represented NDR customers (823) QB6. Overall, how satisfied or dissatisfied were you with the way your agent has dealt with the appeal for the property?

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

- Those who had worked with their agent for a year or more (72% compared with 36% under a year/first time).
- Those whose agents gave them a great deal or fair amount of information about the appeal (55% compared with 15% of those whose agents gave them not very much information or nothing at all).
- Those whose appeal lasted less than a year (47% compared with 36% of those whose appeal last longer than a year).

Represented NDR customers who were dissatisfied with the way their agent dealt with their appeal were asked why they were dissatisfied. The most frequently cited reasons were around communication, with nearly 37 per cent reporting they were dissatisfied because their agent did not explain things/communicate well. Chart 3.4 provides full details of the reasons given for dissatisfaction.

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



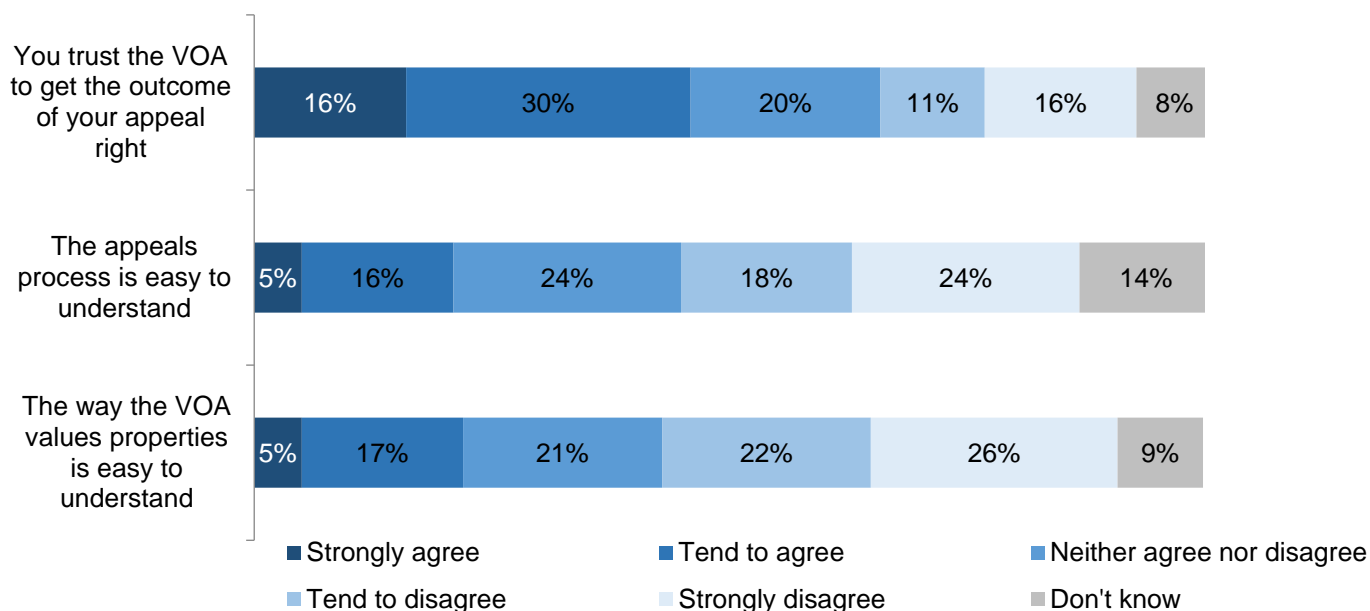
Base: All NDR represented customers who were dissatisfied with their agent (380) QB7. Why are you dissatisfied with the way your agent dealt with your appeal? Only mentions of 10% or more shown

3.2 Perceptions of the VOA and appeals process

3.2.1 Overall perceptions

The next section covers questions relating to the VOA’s reputation in terms of their and having easily understood processes. Perceptions of the VOA were mixed; 46 per cent agreed to some extent that they can trust the VOA to get the outcome of their appeal right; this is similar to previous years (49% for 2014 customers and 47% for 2015 customers). Fewer agreed that the appeals process was easy to understand (22%, similar to the 2014 and 2015 figures) and/or that the way the VOA values properties was easy to understand (22%, similar to the 2015 figure) – the proportion agreeing with this statement has declined since 2014 (37%) (Chart 3.5).

Chart 3.5: Represented NDR customers 2016: Agreement with statements about the VOA appeals process



Base: All represented NDR customers (823) QE1. Now thinking about all you know about the way the VOA works, even if it is only a limited amount, can you tell me whether you agree or disagree with each of the following statements?

Agents providing information about their appeal and satisfaction with their agent impacted positively on customers' views of the VOA and their process. Represented NDR customers who reported receiving at least a fair amount of information, and who were satisfied with their agent, were more likely to agree that the appeals process is easy to understand and the way the VOA values properties is easy to understand, when compared with represented NDR customers who reported receiving none or not very much information from their agent or were dissatisfied with their agent (see Table 1).

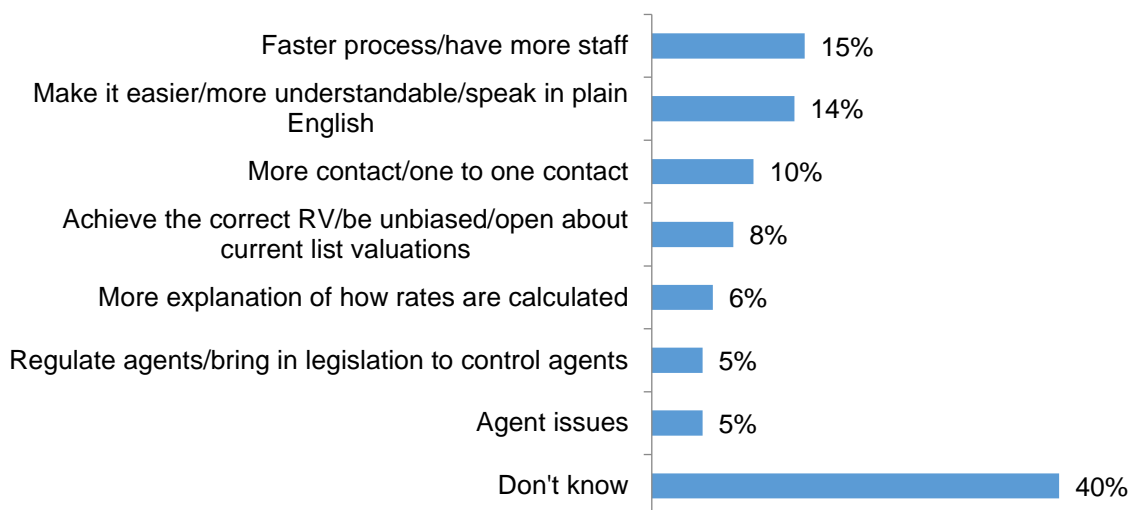
Table 1: Represented NDR customers 2016: Views on the VOA after the appeal – all agreeing strongly or tending to agree

	Total	Agent gave information		Satisfaction with agent	
		Great deal/fair amount	Not very much/None	Satisfied	Dissatisfied
Unweighted base	823	511	290	315	380
	%	%	%	%	
You trust the VOA to get the outcome of your appeal right	46	48	41	55	37
The appeals process is easy to understand	21	24	17	28	15
The way the VOA values properties is easy to understand	22	25	17	26	20

Bold signifies significant differences within each column

QE1. Now thinking about all you know about the way the VOA works, even if it is only a limited amount, can you tell me whether you agree or disagree with each of the following statements?

Represented NDR customers were also asked what they felt the VOA could do to improve the appeals process and how it engages with its customers. Perhaps unsurprisingly, given that these customers were represented and contact with the VOA was dealt with by the agent, 40 per cent said they did not know. The most commonly mentioned improvements were to have a faster process, with more staff (15%) and to make it simpler, more understandable, speak in plain English, make forms easier to fill in (14%). These and other answers are shown in Chart 3.6.

Chart 3.6: Represented NDR customers 2016: What the VOA could do improve the appeals process

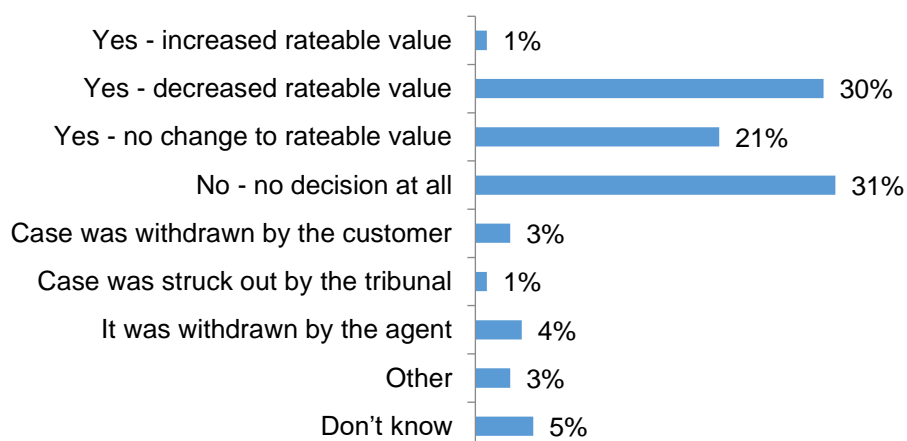
Base: All NDR represented customers (823) QE3. Is there anything that you feel the VOA needs to do to improve the appeals process and how it engages with customers? NOTE: mentions of 5% or more shown.

3.2.2 Knowledge of the VOA

Sixty four per cent said they were given at least a fair amount of information by their agent at the start of the process to explain the appeals procedure. Despite this, only 22 per cent said, after the appeal, that they knew at least a fair amount about how business properties in England and Wales are valued. Overall, the proportion of customers who said their agent gave them at least a fair amount of information has declined significantly (70% among 2015 customers compared with 64% among 2016 customers).

3.2.3 Views on the Appeal outcome

Sixty four per cent of NDR represented customers had received an indication of their appeal decision from the VOA by the time of the survey, even if it was only an interim decision. This was higher than in the previous year where 53% had received an indication. Less than a third (30%) had seen their rateable value decreased (compared with 33% in 2015 and 30% in 2014), whilst 21 per cent reported no change (15% in 2015; 27% in 2014). 31 per cent had not received any decision from the VOA at the time of interview (34% in 2015; 36% in 2014) (Chart 3.7).

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

Base: All NDR represented customers (823) QB2. Have you received any indication of a decision from the VOA about the appeal for the property, even if it is only an interim decision that you are still discussing with them?

Amongst represented NDR customers who reported receiving an outcome from the VOA (including those whose cases were withdrawn or struck out), a half (50%) reported that they obtained the outcome that they had wanted. Sixty three per cent of those who reported receiving an outcome reported that the VOA decision was the right one and 52 per cent said that they understood the reason for this decision either very or fairly well. The proportion of represented customers saying they understood the reason for the decision very or

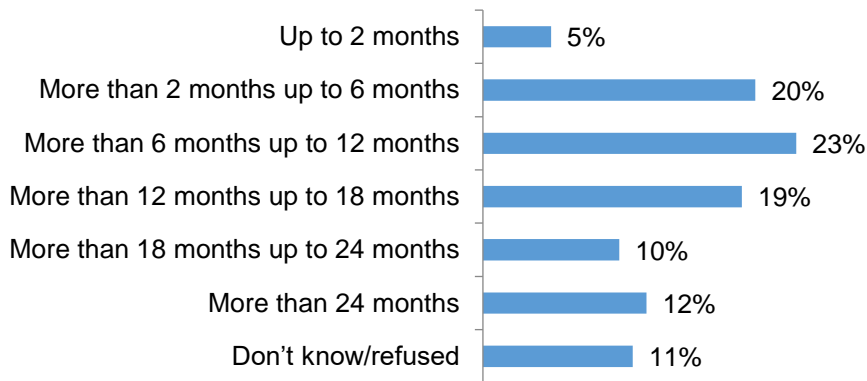
fairly well has declined among customers whose appeals ended in 2016 (52%), after the relatively high level seen among 2015 customers (61%) and is also slightly lower than 2014 and 2013 (, 55% and 53% respectively).

Perhaps not surprisingly, the success of the appeal was a factor in whether customers felt that the VOA's appeal decision was right. Those who had a successful outcome were more likely to report the decision was the correct one compared with those who had an unsuccessful outcome (86% and 48% respectively).

3.2.4 Views on the perceived length of the appeal

Perceived length of appeal varied considerably. Twenty-eight per cent of represented NDR customers reported that their appeal had taken less than six months to complete. Forty-two per cent reported that it taken more than six months, but less than 18 months. For ten per cent of represented customers, appeals were reported as lasting for over two years (Chart 3.8). The perceived appeal length is comparable with 2015 and 2014 findings.

Chart 3.8: Represented NDR customers 2016: Perceived length of appeals



Base: All NDR represented customers (823) B4. As far as you are aware, how long has the appeal taken from the time it started?

3.2.5 Perceptions of the VOA staff

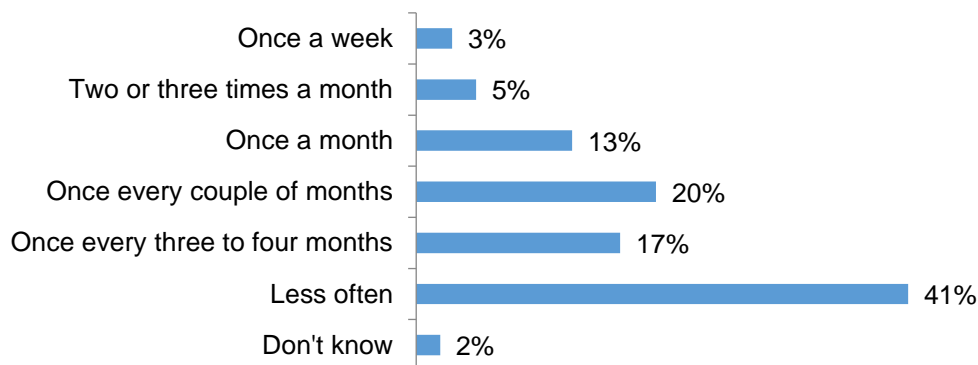
The overall perceptions of the VOA staff among NDR represented customers were positive. The majority of represented customers agreed that the staff were polite and friendly (75%), professional (72%) and had the knowledge and expertise needed to answer all of their questions (62%). The proportions of customers who agreed that staff were polite and friendly (75% 2016 compared with 83% 2015), and professional (72% 2016 compared with 80% 2015) has declined over the past year.

3.3 Communication throughout the process

3.3.1 Communication with agents

NDR represented customers stated that communication with agents tended to occur infrequently. Twenty one per cent had communicated with their agent at least once a month and 20 per cent once every couple of months. Full details are provided in Chart 3.9.

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



Base: All NDR represented customers (823) QB5. How often have you had contact with your agent since starting the appeal for the address? Did you have contact at least ...?

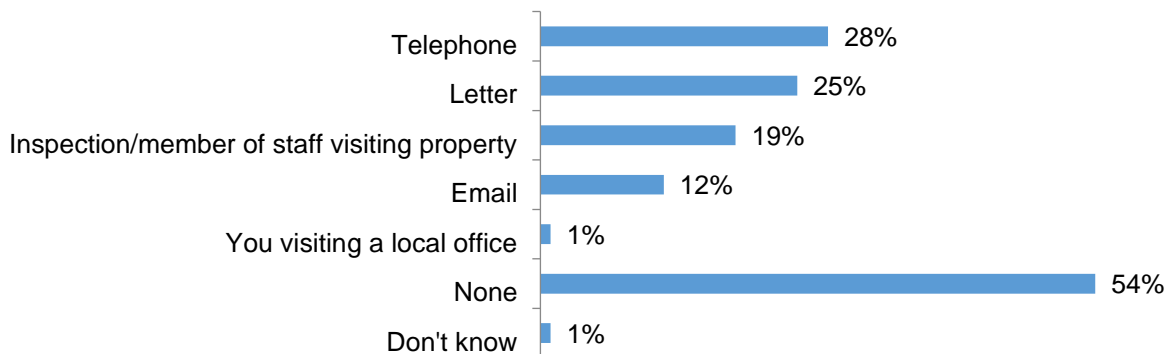
NDR represented customers who stated their appeals lasted less than a year were more likely to report contact with their agent at least once a month, compared with those whose appeal lasted a year or more (42% and 22% respectively).

3.3.2 Direct contact with the VOA

Forty five per cent of represented NDR customers had direct contact with the VOA during the appeals process (consistent with 44% reported in 2014 and 47% reported in 2015). Direct contact included any written correspondence, a physical property inspection, speaking on the phone or receiving emails.

The most commonly mentioned form of direct communication with the VOA was by the telephone (28%) followed by a letter (25%) (Chart 3.10).

Chart 3.10: Represented NDR customers 2016: Methods of direct contact with the VOA during the appeal process

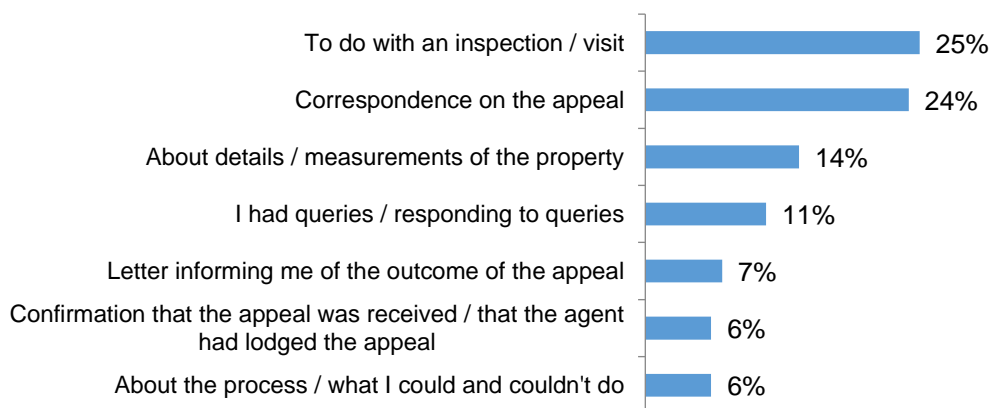


Base: All NDR represented customers (823) QC1. Have you ever had direct contact with the VOA during the course of this or any other appeal, or at any other time? *NOTE: Multiple responses were allowed*

Represented NDR customers who had direct contact with the VOA were more likely than those who had not had direct contact to say that the way the VOA values properties is easy to understand (29% compared with 16% respectively) and that the advice and information they received was easy to understand (50% compared with 27% respectively).

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

Chart 3.11: Represented NDR customers who had direct contact with the VOA 2016: Reasons for direct contact with the VOA during their appeal



Base: All NDR represented customers who had direct contact with the VOA (363) QC2. What have you had direct contact with the VOA about? *NOTE: Multiple responses were allowed. Chart shows mentions of 6% or more.*

Views on written correspondence from the VOA were fairly positive overall, with 43 per cent of those NDR represented customers who received written communication agreeing to some extent (13% strongly) with the

statement “that the advice and information in the VOA’s written communications was easy for them to understand”, and only 13 per cent disagreeing. Customers who felt they knew about the VOA were significantly more likely to say they felt the written communication was easy to understand (67% compared with 34% of those who knew a little or nothing about the VOA).

3.3.3 Using websites as sources of information during the appeal process

During the appeal process, the majority (66%) of represented NDR customers did not visit the GOV.UK or VOA website (Chart 3.12). Customers who visited the website were more likely to be those whose agent had not given them very much information/no information about the appeal (44%).

Of the 34 per cent of NDR represented customers who visited websites for information (147 customers in total), the vast majority (86%) had got at least some of the information they needed (11% all of the information, 27% most, 48% some). Fewer than one in ten (8%) said the websites they visited gave them none of the information they were looking for.

Comparison of NDR Unrepresented and Represented Customers

Whether an appellant had made the appeal themselves, or hired an agent to undertake the process on their behalf had less of an impact on perceptions and views of the VOA, compared with Council Tax (CT) customers. Perceptions of the appeals process were mixed: unrepresented customers tended to have a more positive view than represented customers, with a greater proportion agreeing the appeals process (43% vs 21%) and the way the VOA values properties are easy to understand (34% vs 22%). Both groups held similar views as to whether they could trust the VOA to get the outcome of their appeal right: half of both groups agreed with this statement (47% and 46% respectively).

Overall perceptions of the VOA staff were similar for both represented and unrepresented customers. The majority of unrepresented and represented NDR customers said that staff were professional (77% unrepresented and 72% represented), and had the knowledge or experience to answer all of their questions (66% and 62% respectively). However, in 2016 represented customers whose appeal completed in 2016 are more likely to say that staff polite and friendly compared with unrepresented customers (85% compared with 75%).

In 2016, pre-appeal levels of knowledge about how non-domestic and business properties in England and Wales were valued were similar for both unrepresented and represented customers (22% unrepresented vs 27% represented knowing a lot or a fair amount, respectively). However, amongst unrepresented customers, knowledge levels increased significantly once the appeal had been completed.

The perceived length of time the appeal took varied by whether the customer represented themselves or hired an agent; appeals undertaken by unrepresented customers tended to take shorter period of time to complete compared with customers who had a representative. For instance, 40 per cent of unrepresented customers said their appeal took less than six months from start to finish compared with a quarter (25%) of those customers who were represented even though the proportion of represented customers who said this has fallen from 34% amongst 2015 customers to 25% among 2016 customers.

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 strata. The sample was selected on a quarterly basis.

An advance letter was sent, to all 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:

	NDR unrepresented customers	NDR represented customers	Fieldwork Dates
Q1	176	200	15/09/16 – 21/10/16
Q2	233	200	22/09/16 – 28/10/16
Q3	500	223	19/01/17- 26/02/17
Q4	598	200	30/03/17- 11/05/17
Total	1,507	823	–

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

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

Appendix 1: Sample Breakdown

Table A.1: Sample breakdown for the two NDR customer groups in 2016/17

	Unrepresented	Represented
Selected sample (excluding opt-outs)	5,734	9,263
Sample available (with telephone numbers)	5,433	7,520
Ineligible/wrong number	794	1,605
Eligible sample	4,639	5,915
Completed interviews	1,507	823
Live sample (voicemail, soft appointments etc.)	1,835	4,525
Refusal	833	369
Other non-response (away during fieldwork, language difficulties etc.)	447	198
Response rate	33%	14%

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

Appendix 2: Characteristics of Customers

Table A.2: Business characteristics of NDR customers

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

	Unrepresented	Represented
Unweighted base (all respondents 2016)	1,341	823
Micro (1-9 employees)	69%	57%
Small (10-49 employees)	18%	30%
Medium (50-249 employees)	4%	8%
Large (250+ employees)	2%	2%
Don't know/refused	8%	2%

**NOTE: the base for unrepresented customers excludes those who have gone out of business and do not employ staff*

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

	Unrepresented
Unweighted base (all respondents 2016)	1,507
A shop or other retail premises	26%
A restaurant/café/pub/bar/hotel	16%
A manufacturing premises	5%
Agricultural property/land	2%
Industrial property/land	11%
Personal services (e.g. gym, garage, church)	9%
Residential property (e.g. being reclassified)	7%
Other work premises (e.g. office)	17%
Public/community properties/land	2%
Sport/leisure/recreational property/land	4%
Something else	1%
Don't know/refused	3%

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

	Unrepresented	Represented
Unweighted base (all respondents 2016)	1,507	823
One appeal	76%	74%
Had other appeals	24%	22%
Don't know/refused	1%	4%

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

	Unrepresented	Represented
Unweighted base (all respondents 2016)	1,507	823
First time appeal	69%	71%
Had previous appeals	28%	25%
Don't know/refused	2%	4%

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>