

90% OF APPEALS ARE REPRESENTED



SUCCESSFUL APPEALS
27% REPRESENTED
33% UNREPRESENTED



APPEALS IN ALL SECTORS HAVE INCREASED FROM **2005 TO 2010**



APPEALS ARE LESS SUCCESSFUL AGAINST THE 2010 VS 2005 LIST

-9% REPRESENTED
-15% UNREPRESENTED

  
REPRESENTED AND UNREPRESENTED IS MOSTLY EQUAL IN ALL SECTORS



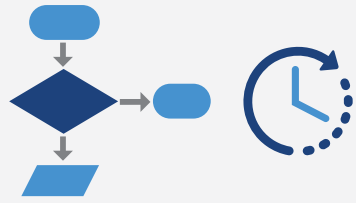
CONSTRUCTIVE,
HEALTHY **DISCUSSIONS** WITH
EXPERTS TO COME TO **AMICABLE**
AGREEMENTS WITHOUT HAVING TO
GO TO VT ■■



A flowchart on the left shows a sequence of steps: a rounded rectangle, a diamond (decision), and a parallelogram (input/output), connected by arrows. To the right of the flowchart is a circular arrow icon, symbolizing a cycle or iteration.



VOA **STATEMENT OF CASES**
ARE **MASS PRODUCED** WITH
LITTLE THOUGHT. THEY
DON'T RESPOND TO THE
ISSUES YOU HAVE
IDENTIFIED. ■ ■



PROCESS

- The VOA say they are fair but they are not. They used to be.
- Having our cases passed around internally in the VOA is a huge frustration and causes issues as case knowledge is lost.
- Our clients get very frustrated with the process.
- The VOA are far more process driven than they used to be. They no longer think sensibly.
- The VOA are under resourced.
- Some in the VOA take delight in hiding behind regulations.
- The VOA make simple cases difficult. They put things in for appeal when it is clear the rates are wrong.
- The VOA has a culture of fear. Staff are not empowered and they are scared of giving discounts.
- Even when we are in agreement it can take far too long for this to be actioned.
- The VOA will under value to protect against appeals.
- Some cases take time to be allocated. We have no idea who to deal with while this is going on.
- There is a huge backlog of cases and we think that in certain instances the VOA are purposefully not listing things. This has been exacerbated by the edict from George Osborne to fix the backlog. The VOA is too focused on hitting this target reduction.
- The VOA data should really include GPS coordinates, as it can sometimes be hard to locate a property exactly
- The way that the VOA website captures addresses doesn't always reflect how addresses are structured. This can make it harder to find properties in the system.
- Feel that valuers are reluctant to make professional judgements and would prefer the VT decided for them.
- Proposals will often get made invalid for no good reason. It can be very hard to work out why and make the necessary corrections or challenge the reasoning. Maybe this is a delaying tactic?
- Feel that the properties they represent contribute a much more significant proportion of RV than those of smaller organisations. If all cases are treated equally, they end up with a poor service that feels unwarranted.
- There is a concern that valuers can act unprofessionally. Either by:
 - Under-valuing properties to protect against future reductions (so an increase can be threatened if the ratepayer appeals)
 - Adding the wrong things to valuations to protect against reductions.
 - Hiding line items of a valuation within the £/m2.
 - Feel that people are under pressure not to lose too much value out of the list rather than to achieve the correct valuation.
- The VOA treats every case as the same and won't prioritise the more complex ones.



STATEMENT OF CASE

- VOA's SoC can contain evidence that we're not aware of and can change the path of the appeal.
- It takes time to collect evidence for a SoC.
- Getting evidence comes down to personal contacts.
- Sometimes the margin is too small and the effort to go to appeal means it isn't financially worth it.
- If a reduction is over 5% then the VOA won't sign it off without going to tribunal.
- The VOA cherry picks the information they want to share.
- The VOA do everything they can to keep the RV as high as they can.
- If we don't know the basis of the VOA case how can we negotiate?
- Even on simple cases you have to appeal with all the effort that goes with that.



COMMUNICATION

- It is very hard to get hold of a case worker. It is just as hard to get a reply. It can feel like case workers are hiding from you.
- The lack of communication puts pressure on everyone.
- When you make your appeal you cannot give your client any idea on the date it will be heard.
- We often have to escalate to get a result. This takes a lot of hard work and time.
- The VOA call centre system is frustrating. "I want to talk to the case worker that wrote to me but I can't be put through and have to wait for a call back from someone to tell me they can't help me and to arrange for the person I called for to call me."
- Direct dials are rarely given out.
- We are not told when our case workers go on holiday. When they go away work on our cases stops.
- Too much information is forgotten about or lost.
- It is hard to get hold of anyone after 4pm.
- We give no information in proposals because we don't have to. When we have provided the information the VOA aren't interested anyway.
- It's getting harder to have a productive discussion to reach an agreement. VOA staff are reluctant to talk to us.
- Feel that you have to put in an appeal to get anyone at the VOA to speak to you. This has made things much more adversarial.
- The VOA are reluctant to engage beyond the target date. Simply respond, "we await your case".
- Even if we have the correct contact details, phones ring out and email inboxes bounce our emails.



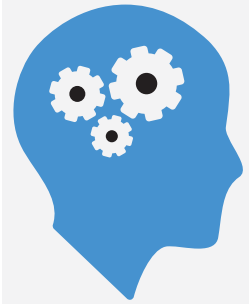
VALUATION TRIBUNAL

- It costs a lot of money to go to tribunal (£100k).
- The VT panel are not property specialists and can not always see compelling evidence for what it is. Therefore there are a lot of wrong decisions made.
- When a case gets a tribunal date it comes out of the blue and it is all systems go. This is demanding on us and sometimes our clients. Some cases take years to get to VT.
- Sometimes the VOA send people who know nothing about the case to tribunal.
- Valuation Tribunals have targets on listings, not on resolutions. This colours how things work.



VOLUME AGENTS

- Volume agents ride on the back of our work. Once we get a win they exploit it in the area via their marketing team.
- Worry that the blanket appeals type of agents have put the VOA under such pressure that they've gone into a defensive mode. Also concerned that they've yet to develop a strategy to combat them.
- There is a concern that the VOA now think that all agents are crooks.



KNOWLEDGE

- Feel that the knowledge base of the VOA is in decline.
- Younger VOA staff are not well skilled and don't know what they are talking about.
- Feel that the VOA workforce is becoming less skilled. This can make first contact more difficult.
- The local knowledge has gone. VOA staff used to know a property and its rating history. This made discussions much more productive. Now a case may go to Tribunal as a consequence when agreement could have been reached, or go around the loop until someone with the right expertise is assigned to the case.
- We don't have access to the rental information the VOA has used to decide their valuation. This makes it hard to understand if the RV is correct.

In the NDR space, the primary audience group that the VOA interacts with is that of ratings agents. Around 90% of NDR payers are represented by an agent, which makes this an important group to understand. The agent marketplace is quite varied however, ranging from lone surveyors, up to multi-national consultancy firms who provide ratings advice as just one of many property related services.

Recognising this variation, it would be less useful to have a single agent persona, as whilst there are many common needs, there are some important differences. During the course of our research we have identified four different categories of agents:



INTEGRATED

- PROFESSIONALLY QUALIFIED
- A LARGE INTERNATIONAL CONSULTANCY
- RV IS A ONLY PART OF WHAT THEY DO
- PROVIDE OTHER SERVICES TO THEIR CLIENTS
- BUILD GOOD RELATIONSHIPS WITH VOA STAFF
- WILL OFTEN HAVE A PREFERRED CASEWORKER
- WORK IN THE INTERESTS OF THEIR CLIENTS
- LIKE DIRECT CONTACT VIA EMAIL OR PHONE
- ONLY APPEAL CASES THEY KNOW THEY CAN WIN
- WILL UNDERTAKE A RANGE OF SERVICES FOR THEIR CLIENTS
- NDR APPEALS ARE PART OF A BROADER CLIENT SERVICE
- LIKELY TO REPRESENT LARGE BUSINESS
- REASONED ARGUMENTS AND OPEN TO DISCUSSION.

PROFESSIONAL

- PROFESSIONALLY QUALIFIED
- KNOW THEIR MARKET AND EXPERTS IN THEIR FIELD
- SMALLER BUSINESSES - UNLIKELY TO BE INTERNATIONAL
- LIKELY TO HAVE LARGE INTERNATIONAL CLIENTS ALONG WITH MANY SME
- BUILDS RELATIONSHIPS WITH VOA STAFF
- WILL OFTEN HAVE A PREFERRED CASEWORKER
- LIKE DIRECT CONTACT VIA EMAIL OR PHONE
- NO WIN NO FEE SERVICE
- VOLUME AGENTS ARE EATING INTO THEIR BUSINESS
- NETWORK WITH OTHER INTERNATIONAL AND PROFESSIONAL AGENTS - AVOID VOLUME AGENTS.
- ONLY APPEAL CASES THEY KNOW THEY CAN WIN.

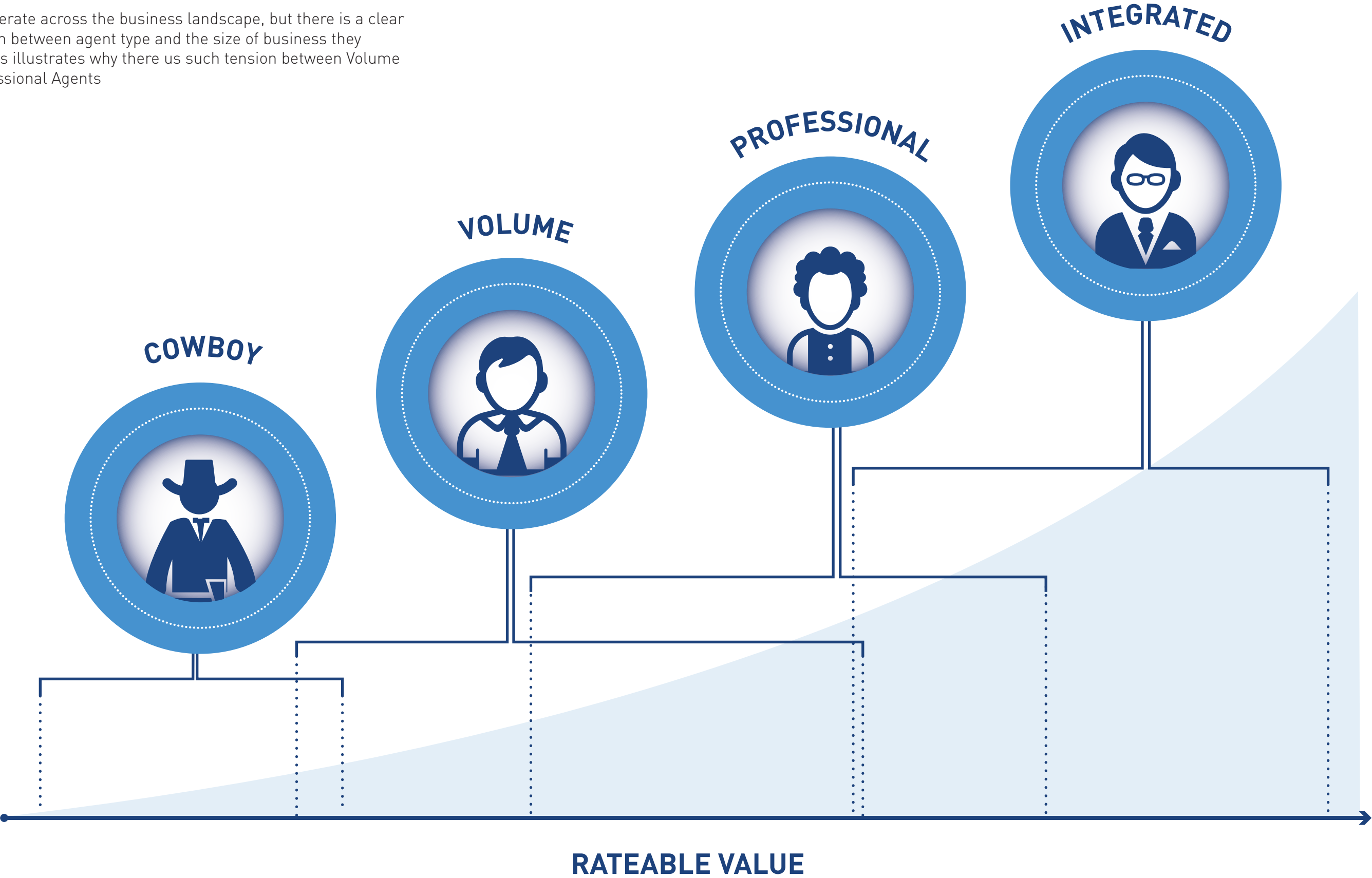
VOLUME

- NO WIN NO FEE
- HIGHLY SALES DRIVEN, AGGRESSIVE CASE WORKER
- APPEAL TARGETS
- COLD CALL TO FIND WORK
- WATCH THE SUCCESS OF OTHER AGENTS AND THEN USE THEIR MARKETING TEAMS TO HAMMER THE MARKET TO PICK UP NEW BUSINESS
- BUILD RELATIONSHIPS WITH VOA STAFF OR WOULD LIKE TO
- LIKE DIRECT CONTACT VIA EMAIL OR PHONE
- MAINTAIN A LIST OF CASE WORKER CONTACTS
- RELUCTANT TO WITHDRAW CASES OWING TO INTERNAL TARGETS
- WILL PUSH THE VOA TO GO TO TRIBUNAL
- APPEAL EVERYTHING. CAN CAUSE CLIENT RV TO INCREASE

COWBOY

- HARD TO GET HOLD OF (FOR BOTH VOA AND CUSTOMERS)
- COLD CALL OR SELL ON THE DOOR STEP TO FIND WORK
- WILL PROMISE A LOT
- TAKE AN UP FRONT FEE
- PREFER EMAIL TO CONTACT THE VOA
- PROVIDE LITTLE TO NO EVIDENCE - "THE RATE IS TOO RIGHT"
- ACCEPT VOA's FIRST RESPONSE AS A NO
- THEY DON'T CARE ABOUT THE REASON

Agents operate across the business landscape, but there is a clear destination between agent type and the size of business they target. This illustrates why there is such tension between Volume and Professional Agents



ROLE:

AGENT

TYPE:

INTEGRATED

NAME:

JAMES THOMAS

INTEGRATED AGENTS WILL TYPICALLY SIT WITHIN A LARGE, POTENTIALLY MULTI-NATIONAL, CONSULTANCY BASED ORGANISATION THAT PROVIDES RATINGS ADVICE ALONGSIDE A PORTFOLIO OF OTHER SERVICES. THE TYPE OF ORGANISATION THEY WORK FOR HAS A SIGNIFICANT IMPACT UPON THE TYPES OF CLIENTS THEY WORK WITH. GENERALLY THIS WILL BE LARGE CORPORATES, WHOSE PROPERTIES COMMAND SIGNIFICANT RATEABLE VALUES. THIS MEANS THAT THEIR RATINGS TEAMS WILL OFTEN HAVE DEEP SPECIALISMS IN HANDLING LARGE OR COMPLEX PROPERTY VALUATIONS. THEY CONSEQUENTLY EXPECT TO SPEAK TO EXPERTS IN THE VOA WHO HAVE A SIMILAR FOCUS.

GIVEN THE NATURE OF THEIR CLIENTS THEY ARE NOT NECESSARILY TIME PRESSURED, BUT WILL ERR HEAVILY ON THE SIDE OF QUALITY AND THOROUGHNESS. THEY ARE ALSO ABLE TO DRAW ON THE KNOWLEDGE AND EXPERTISE OF THEIR WIDER ORGANISATION, OFTEN HAVING ACCESS TO OTHER TAX OR RELATED PROPERTY SPECIALISTS. THIS CAN MAKE THEM A QUITE FORMIDABLE ADVERSARY, SHOULD THEY FIND THEMSELVES IN DISPUTE WITH THE VOA.

AS WITH ALL AGENTS, THERE ARE ASPECTS OF THEIR INTERACTIONS WITH THE VOA THAT THEY FIND FRUSTRATING, BUT IF THEY ARE ABLE TO SPEAK TO THE RIGHT VOA EXPERT, THEY FEEL THAT THEIR RELATIONSHIP IS PRODUCTIVE. THEIR BIGGEST CHALLENGE, HOWEVER, IS REACHING THAT PERSON TO BE ABLE TO HAVE THE DISCUSSION.

PROFILE

- Typically the integrated agent will be in a small team in a much larger organisation.
- They are professionally qualified with either IRRV or RICS.
- Their clients are larger than those of other agents. They work with large UK based or multi-national organisations.
- For the multi-nationals they are often helping to manage large property transactions in the UK and understand the implications of ratings for these organisation.
- Their focus is on providing due diligence in all property dealings for their clients.
- They are well supported by their organisation and there are other surveyors in the organisation, who they will work with, but who aren't part of their team.

■ **WE PREFER TO WORK WITH, AND WILL WORK TO ESCALATE OUR CASES TO MORE SENIOR PEOPLE AT THE VOA** ■

- They do not submit a high volume of appeals. They will only submit an appeal once they know all the facts and believe there is merit in the case. The only exception to this is if they get a new client close to a list closing. In which case they will appeal and then withdraw their case if it has no merit.
- Most of their clients only have a few properties, but these properties will have very large Rateable Values. These will be large and complex properties, such as:
 - Power stations
 - Large offices
 - Large hotels
 - Car factories
 - Airports
- Rateable values for large properties can work on a very different basis (for example capital costs for the build). This can make it very useful to have the expertise of the larger organisation to draw upon.
- Clients can come direct, or as part of the service provided by the wider business. It is mostly the latter.



ROLE:

AGENT

TYPE:

INTEGRATED

NAME:

JAMES THOMAS**VOA INTERACTIONS**

- A lot of time is spent at the moment talking to the VOA and clients about empty rates.
- They are typically looking to have a professional discussion with the VOA. As a consequence, contact over the phone is preferred.
- Of all agents, they have the most collaborative relationship with the VOA. They will often meet VOA staff at a property and will then help them to measure. As a consequence the VOA will share their handwritten survey, which is really helpful.
- They do use the VOA website, but will refer to third party tools when this is insufficient. The Analyse tool is felt to be particularly good.
- They interact with people at all levels in the VOA. This can include:
 - Referencers
 - Caseworkers
 - Valuers
 - Technical advisors
 - Policy team
- However, they will often seek to have cases escalated to a higher level within the VOA as they're more complex.
- As with all agents, they maintain their own contact database. However, even with this they will sometimes have to ring around their known contacts to find someone who can refer them to the right person for a specific case.
- Their feeling is that the VOA are more inclined to share data for the more complex cases.

CUSTOMER INTERACTIONS

- Sometimes clients will try to handle ratings appeals by themselves and they end up stepping in to fix what's happened.
- Most client interaction is via email, especially for clients who aren't based in the UK.
- It's rare to get too much information from the client.

UNIQUE CHALLENGES

- Feel that the properties they represent contribute a much more significant proportion of RV than those of smaller organisations. If all cases are treated equally, they end up with a poor service that feels unwarranted.

NEEDS AND WANTS

- Access to valuation information to a high level of detail
- Access to VOA staff who are empowered to make decisions

■ ■ **WE DEAL WITH LARGE
COMPLICATED
PROPERTIES** ■ ■

54	Understand the information (possibly case studies)	
55	Understand the VOA's purpose	
56	Understand if I have a case for review	
57	Understand how to appeal	✓
58	Understand the channels to file an appeal quickly and efficiently	✓
59	Simplicity of information	✓
60	Understand why the VOA is asking for certain data	✓
61	Understand about small business rate relief or rate exemptions	✓
62	Understand the effect on my business rates if I sub let part of my property	
63	Understand about unprofessional agents and how to appoint a reputable agent	
64	Explain the process - help customers to know what is expected and when	✓
65	Provide worked examples to show how to appeal and how it all works	✓
66	Understand how to get a rebate on my business rates	✓
67	Understand how to get a rebate on my business rates	

USER NEEDS MATRIX

The following section maps the various user needs identified during our research against the different audience groups who engage with the VOA. By understanding where different needs are concentrated the VOA can better design processes and systems to support those needs. The mapping also shows where particular audience groups may have unique needs for which the VOA should consider making specific provision.

EXTERNAL USER NEED	COUNCIL TAX			CT & NDR		NON-DOMESTIC RATES							HOUSING ALLOWANCE		
	LAY	SEMI-PRO	PRO	SEMI-PRO	SEMI-PRO	LAY	SEMI-PRO	PRO	PRO	LAY	SEMI-PRO	PRO	LAY	SEMI-PRO	LAY
	TAX PAYER	HOUSING ASSOC.	AGENT	PROPERTY DEVELOPERS	ESTATE AGENT	SME SINGLE PROPERTY	SME MULTIPLE PROPERTY	LARGE BUSINESS	AGENT NDR	RATE PAYERS FOR NDR PROPERTY	PROPERTY MANAGERS	LARGE LANDLORDS	TENANTS	HOUSING ASSOC.	LANDLORDS
01	Applying for a review or appeal should be simple	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
02	The VOA to engage with us to resolve the case one way or another	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
03	Access to VOA staff who are empowered to make decisions	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
04	The VOA to respond quickly and not be delayed by people being out of the office.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
05	To be able to agree cases faster	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
06	To agree decreases and negotiation before getting to the VT				✓	✓	✓	✓	✓	✓	✓	✓			
07	In times of high stress deal with customers appropriately	✓				✓	✓			✓			✓		✓
08	To reach a resolution before preparation of a statement of case is necessary				✓	✓	✓	✓	✓	✓	✓	✓			
09	NDR: more personal contact so that issues can be resolved quickly. Perhaps people dedicated to the area				✓	✓	✓	✓	✓	✓	✓	✓			
10	CT: we would like more local offices	✓	✓	✓											
11	A quick service. “Why must it take a couple of months”.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
12	A named contact (or two) for an area.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
13	For new builds get CT set up quickly so customers can access local services	✓	✓	✓	✓	✓									
14	Consistency - to know the work is carried out in the same office	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
15	Access to knowledgeable staff	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	The VOA to be more open like they used to be								✓						
17	Ability to interact with the VOA in any channel	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	The VOA to be independent and allowed to be independent								✓						

[illegible]

[illegible]

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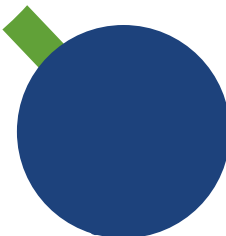
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EXTERNAL USER NEED	COUNCIL TAX			CT & NDR		NON-DOMESTIC RATES							HOUSING ALLOWANCE		
	LAY	SEMI-PRO	PRO	SEMI-PRO	SEMI-PRO	LAY	SEMI-PRO	PRO	PRO	LAY	SEMI-PRO	PRO	LAY	SEMI-PRO	LAY
	TAX PAYER	HOUSING ASSOC.	AGENT	PROPERTY DEVELOPERS	ESTATE AGENT	SME SINGLE PROPERTY	SME MULTIPLE PROPERTY	LARGE BUSINESS	AGENT NDR	RATE PAYERS FOR NDR PROPERTY	PROPERTY MANAGERS	LARGE LANDLORDS	TENANTS	HOUSING ASSOC.	LANDLORDS
72Have access to information and FAQs by sector	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
73See an estimated bill	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
74Understand about NDR scams - what to look out for and how to avoid them						✓	✓			✓	✓				
75Information that relates to my situation and location	✓	✓		✓	✓	✓	✓			✓	✓		✓		
76Understand how to disenstruct an agent representing me	✓	✓		✓	✓	✓	✓			✓	✓				

[illegible]

EXTERNAL USER NEED		COUNCIL TAX			CT & NDR		NON-DOMESTIC RATES							HOUSING ALLOWANCE		
		LAY	SEMI-PRO	PRO	SEMI-PRO	SEMI-PRO	LAY	SEMI-PRO	PRO	PRO	LAY	SEMI-PRO	PRO	LAY	SEMI-PRO	LAY
		TAX PAYER	HOUSING ASSOC.	AGENT	PROPERTY DEVELOPERS	ESTATE AGENT	SME SINGLE PROPERTY	SME MULTIPLE PROPERTY	LARGE BUSINESS	AGENT NDR	RATE PAYERS FOR NDR PROPERTY	PROPERTY MANAGERS	LARGE LANDLORDS	TENANTS	HOUSING ASSOC.	LANDLORDS
95	The switch board to be able to put customers through to who they want to talk to.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
96	A better transition from LA to VOA (require more information and guidance).	✓					✓	✓			✓			✓		✓

MAINTENANCE



CUSTOMER JOURNEYS

A journey map shows the path that a customer takes to achieve a specific goal. The map shows all the steps that the customer takes from the point at which their journey begins, through to when their goal is achieved, and in some cases illustrating what may happen beyond that point. This is often referred to as an end-to-end journey.

Rather than consider a journey as beginning when a customer comes into contact with the VOA, our end-to-end journeys consider the totality of the experience, starting from the trigger that caused the customer to begin their journey, through any interactions they may have with other organisations or media before arriving at the VOA. The journeys then cover all the interaction points with the VOA, both online and offline, before either concluding or moving beyond the VOA into interaction with other organisations.

There are a number of key components to the journey maps:

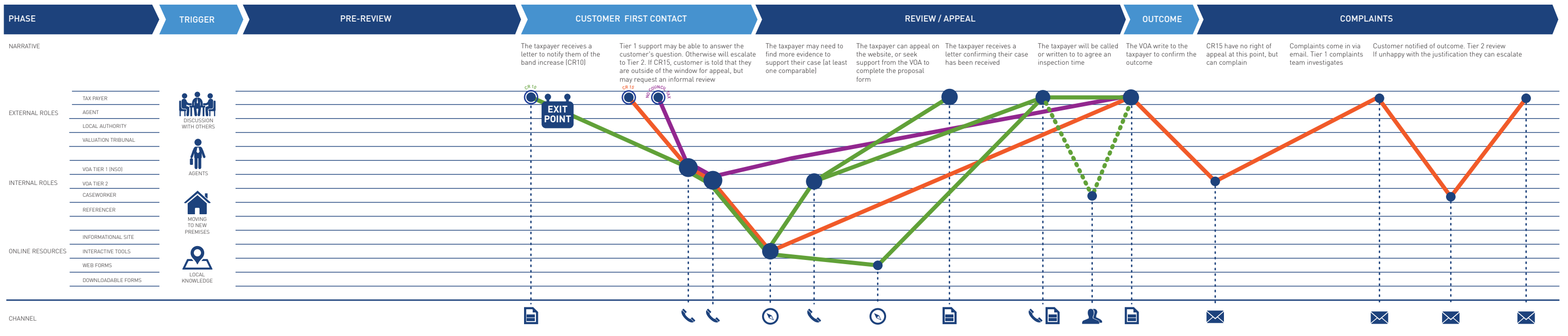
- Narrative: a description of the interaction that is occurring at key points during the journey.
- Roles: they key people with whom the customer will interact on their journey. On the journey maps these are shown as the horizontal lines across the map.
- Channels: these are the different routes through which the customer can interact with the VOA. This could include the contact centre, the website, direct contact with caseworkers and so on. Each interaction point in a specific channel is marked as a node on the journey map.
- Path: the route taken through the journey.
- VOA documents: any documentation or online reference sources that the customer will see during their journey. Any issues with these sources will be detailed.
- Emotions: this illustrates how the customer, and other key roles, are feeling during the process. This is where the main point points in a journey will be captured, typically coinciding with the more negative emotional states.
- VOA objectives: this section describes any VOA objectives that result in the journey proceeding as it does. It is important to bear these in mind when changes to the journey are considered to ensure that changes address both VOA and customer needs.

By understanding the journey that a customer goes on when interacting with the VOA, we can identify the key pain points, those areas where interaction is more difficult than it needs to be, any areas of inefficiency and highlight any unintended or unanticipated interactions. By viewing the journeys from a role perspective, we can also understand how much communication and guidance the customer receives from the VOA during their journey, which has been a recurring issue identified throughout our research.

THIS IS THE COMPLETE CUSTOMER JOURNEY PLOTTING THE ACTIONS OF CUSTOMERS AND VOA STAFF.



THIS IS THE COMPLETE CUSTOMER JOURNEY PLOTTING THE ACTIONS OF CUSTOMERS AND VOA STAFF.



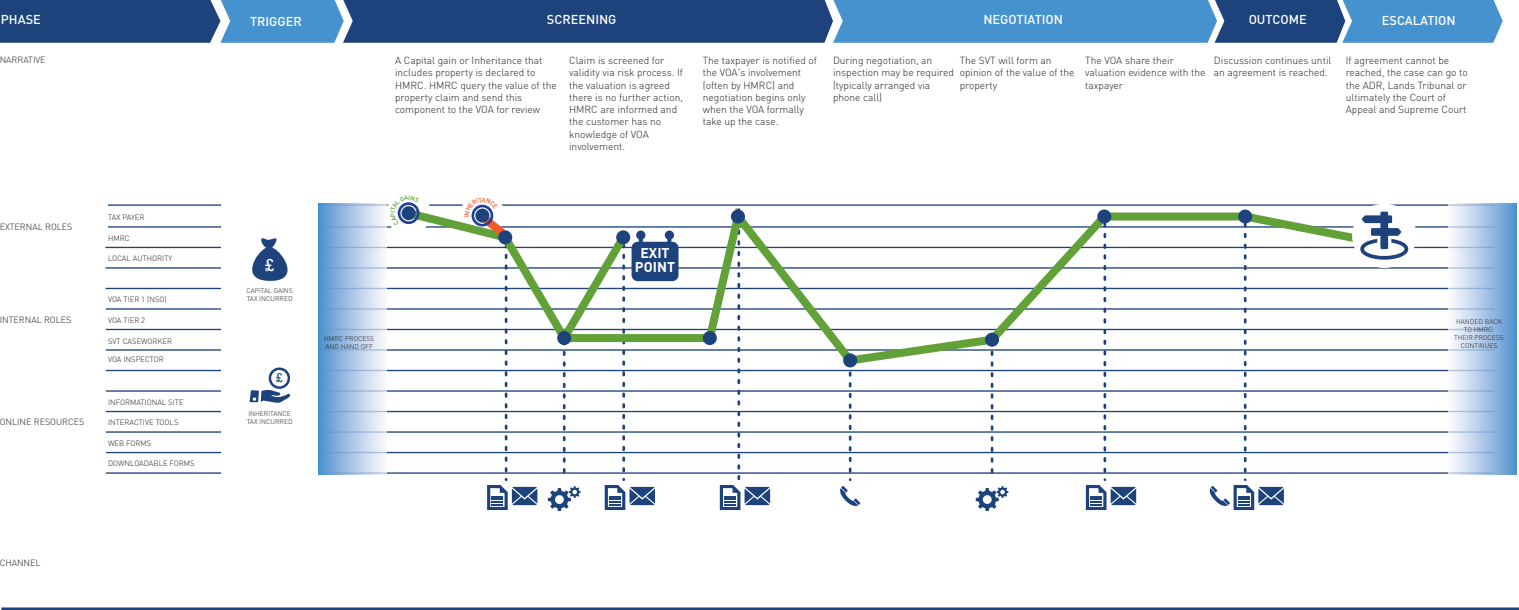
RIGHT TO BUY JOURNEY

LEGISLATION DEFINES THE PROCESS. SCOTLAND ARE STOPPING RIGHT TO BUY AT THE END OF 2016



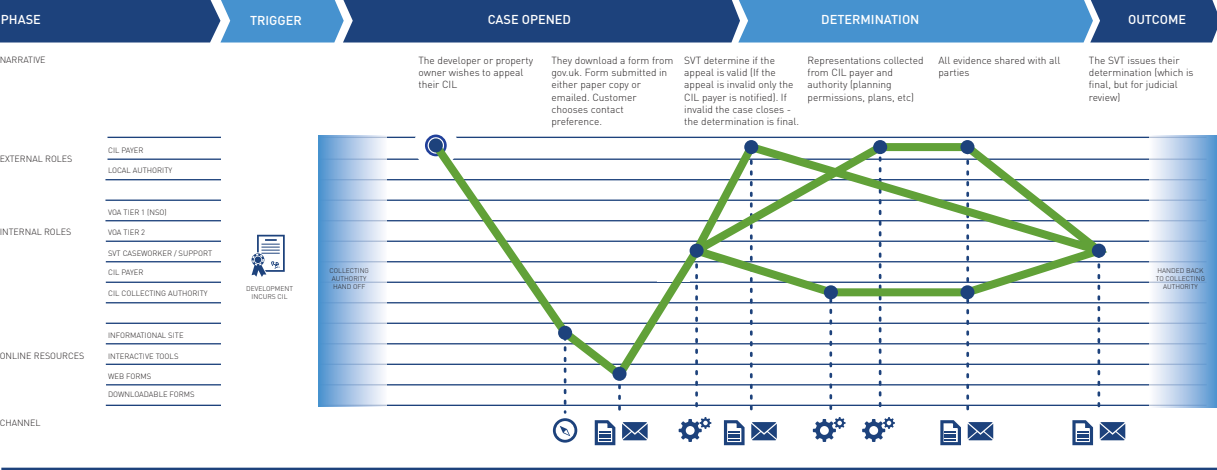
CAPITAL GAINS AND INHERITANCE TAX JOURNEY

THE VOA'S ROLE IS A SMALL PART OF A BIGGER HMRC PROCESS. THEREFORE SCOPE TO CHANGE IS LIMITED.



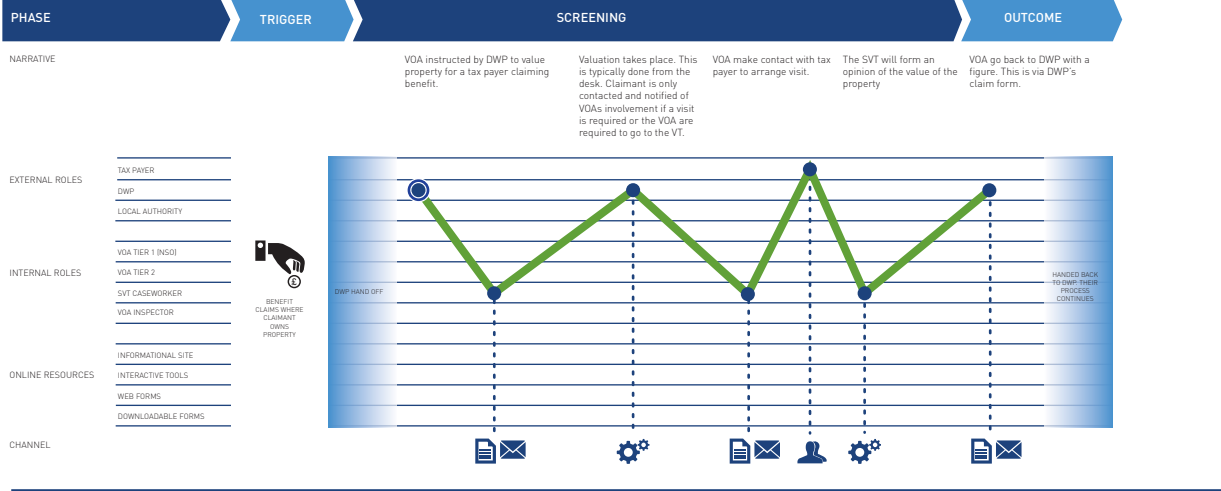
CIL JOURNEY

LEGISLATION DEFINES THE PROCESS.



DWP CUSTOMER JOURNEY

THE VOA'S ROLE IS A SMALL PART OF A BIGGER DWP PROCESS. THEREFORE SCOPE TO CHANGE IS LIMITED. DWP ARE A PAPER BASED ORGANISATION. ALL INBOUND COMMUNICATIONS ARRIVE IN PAPER FORM.



CUSTOMER JOURNEY

THIS IS THE COMPLETE CUSTOMER JOURNEY PLOTTING THE ACTIONS OF CUSTOMERS AND VOA STAFF.

