

## Stage 1 Equality Impact Assessment – Initial Screening

<b>Assessor(s) Name(s):</b>	Ian Lloyd
<b>Directorate:</b>	Resources
<b>Date of Completion:</b>	December 2016

### Name of Policy/Strategy/Service/Function Proposal

**The introduction of Technical Reforms to Council Tax that apply to second homes and empty properties.**

### The Aims, Objectives and Expected Outcomes:

The corporate management team in consultation with Executive members determined that in light of the council's current financial circumstances that exploration of further options should be considered in making further changes to the technical reforms of Council Tax from 1<sup>st</sup> April 2017.

Currently all English Local Authorities can vary the discounts granted in respect of:

- Second Homes (defined by the legislation as unoccupied premises that are furnished);
- Unoccupied and Substantially Unfurnished dwellings (Class C Discount); and
- Unoccupied and Substantially Unfurnished dwellings which require major repairs (Class D Discount).

In addition, where premises unoccupied and substantially for a period of two years, authorities can apply a further premium of 50%.

The Council has adopted the following since 1<sup>st</sup> April 2013:

C	A discount of <b>100%</b> will be granted for a period of up to three months only provided that the circumstances outlined in the regulations apply. After the expiry of the three-month period a discount of <b>0%</b> will be granted
C (dwelling which has been unoccupied and substantially unfurnished for a period of at least two years)	A discount of <b>0%</b> will be granted after the initial three-month period. Where the dwelling has been unoccupied and substantially unfurnished for a period of at least two years, the Council has resolved to charge an empty homes premium of <b>50%</b> in addition to the full Council Tax

	charge, as allowed within Section 11b of the Local Government Finance Act 1992, inserted by the Local Government Finance Bill 2012.
D	A discount of <b>75%</b> will be granted (the Council is not able to vary the period of the discount which will remain for a period of up to 12 months provided that the circumstances outlined in the regulations apply.
Second Homes	Currently all unoccupied and furnished premises will attract a charge of 100%.

The Council is to consider the following changes from 1<sup>st</sup> April 2017:

C	There are two options being considered: 1. A discount of <b>100%</b> for a period up to one month where the conditions outlined in the regulations apply. After the expiry of the one month period a discount of <b>0%</b> will be granted 2. A discount of <b>0%</b> will be applied from day one where the conditions outlined in the regulations apply.
C (dwelling which has been unoccupied and substantially unfurnished for a period of at least two years)	The following change is being considered: A discount of <b>0%</b> will be granted after either: 1. the one month period or 2. day one of the class applying. Where the dwelling has been unoccupied and substantially unfurnished for a period of at least two years, the Council will continue to apply its resolved charge an empty homes premium of <b>50%</b> in addition to the full Council Tax charge, as allowed within Section 11b of the Local Government Finance Act 1992, inserted by the Local Government Finance Bill 2012.
D	The Council is not able to vary the period of the discount which will remain for a period of up to 12 months provided that the circumstances outlined in the regulations apply. There are three options being considered, namely to vary the level of discount: 1. A discount of <b>50%</b> will be granted (for the 12 months) 2. A discount of <b>25%</b> will be granted (for the 12 months) 3. A discount of <b>0%</b> will be granted (for the 12 months)
Second Homes	The Council is not proposing any changes to the current charge of 100%

Please delete as appropriate:

- This is a proposal for a changed policy

Key Questions to Consider in Assessing Potential Impact	
Will the policy, strategy, service or council function proposal have a negative impact on any of the protected characteristics or other reasons that are relevant issues for the local community and/or staff?	No
Has previous consultation identified this issue as important or highlighted negative impact and/or we have created a “legitimate expectation” for consultation to take place? A legitimate expectation may be created when we have consulted on similar issues in the past or if we have ever given an indication that we would consult in such situations	The council has previously on one occasion consulted but does not consider that a legitimate expectation exists in relation to any future changes
Do different groups of people within the local community have different needs or experiences in the area this issue relates to?	No
Could the aims of these proposals be in conflict with the council’s general duty to pay due regard to the need to eliminate discrimination, advance equality of opportunity and to foster good relations between people who share a protected characteristic and people who do not?	No
Will the proposal have a significant effect on how services or a council function/s is/are delivered?	No
Will the proposal have a significant effect on how other organisations operate?	No
Does the proposal involve a significant commitment of resources?	No
Does the proposal relate to an area where there are known inequalities?	No
<p>If you answer <b>Yes</b> to any of these questions, it will be necessary for you to proceed to a full Equality Impact Assessment after you have completed the rest of this initial screening form.</p> <p>If you answer <b>No</b> to all of these questions, please provide appropriate evidence using the table below and complete the evidence considerations box and obtain sign off from your Head of Service.</p>	

Protected Characteristics	Positive	Negative	No impact	Reasons
Age				There is no evidence of any impact (positive or negative) to any particular group within the definition given
Disability				There is no evidence of any impact (positive or negative) to any particular group within the definition given
Gender Reassignment				There is no evidence of any impact (positive or negative) to any particular group within the definition given
Marriage & Civil Partnership				There is no evidence of any impact (positive or negative) to any particular group within the definition given
Pregnancy & Maternity				There is no evidence of any impact (positive or negative) to any particular group within the definition given
Race				There is no evidence of any impact (positive or negative) to any particular group within the definition given
Religion / Belief				There is no evidence of any impact (positive or negative) to any particular group within the definition given
Sex (male / female)				There is no evidence of any impact (positive or negative) to any particular group within the definition given
Sexual Orientation				There is no evidence of any impact (positive or negative) to any particular group within the definition given

Are there aspects of the proposal that contribute to or improve the opportunity for equality?	Yes
<p><i>If answered Yes, describe what these are and how they may be promoted or enhanced</i></p> <p>All Council Taxpayers affected may apply to the council to have the decision reviewed. There is a statutory appeals process which allows Council Taxpayers to ultimately appeal to a Valuation Tribunal.</p> <p>Due to the nature of reductions in the discounts provided, all tax payers have the potential to have reductions to the ability to receive a discount in relation to empty properties or those undergoing</p>	

structural alteration/repair, however, they can be considered for further assistance under the Council Tax Discretionary Relief Policy based on exceptional hardship.

### Evidence Considered During Screening

As part of the changes the council has a duty to consider the potential effects on council tax payers and in particular any vulnerable groups in the design of a new scheme. How the council is expected to do this is not prescriptive but the council is expected to comply with its existing responsibilities including the Child Poverty Act 2010, and the Housing Act 1996 as well as the public sector equality duty in section 149 of the Equality Act 2010.

A full analysis and modelling exercise has been undertaken from the discount information contained within the council tax administration and billing system to establish the number of discounts applied and the values awarded.

For the financial year 2016/17 (to end of November) there has been 4,431 discounts applied for the class C discount compared to the full financial year for 2015/16 where 7,557 class C discounts were applied.

For the financial year 2016/17 (to end of November) there has been 685 discounts applied for the class D discount compared to the full financial year for 2015/16 where 1,166 class D discounts were applied.

It should be noted however that the following exceptions apply:

1. Premises which are the sole or main residence of an individual where that
  - a. individual is a qualifying person in relation to another dwelling provided by the Secretary of State for Defence for the purposes of armed forces accommodation, and which for that individual is job-related; or
  - b. would be the sole or main residence of an individual if that individual were not a qualifying person in relation to another dwelling provided by the Secretary of State for Defence for the purposes of armed forces accommodation, and which for that individual is job-related.

**In the above circumstances the second home charge would be limited to 50% and there would be no empty home premium. For information, this not only complies with legislative requirements but also maintains the Council's commitment to the Armed Forces Covenant.**

2. Premises which forms part of a single property which includes at least one other dwelling; and which is being used by a resident of that other dwelling, or as the case may be one of those other dwellings, as part of their sole or main residence.

**In this case, there would be no empty home premium.**

Head of Service Sign off:	Claire Shand
Advice sought from Legal Services (Name)	Helen Miles
Date	6 January 2017

A signed version is to be kept by your team and also an electronic version should be published on the council's website (follow the link from the EIA page on the intranet)