Before carrying out an Equalities Impact Assessment (EIA), you should familiarise yourself with the <u>guidance</u>. This document should be in **plain English**, include **Stakeholder** involvement and be able to stand up to **scrutiny** (local and/or court) if/when challenged to ensure we have met the councils public sector equality duty.

An Equality Impact Assessment (EIA) should be completed when you are considering:

- developing, reviewing or removing policies
- developing, reviewing or removing strategies
- developing, reviewing or removing services
- developing, reviewing or removing a council function/system
- commencing any project/programme

Assessor(s) Name and job title:

Debbie Vallas / Erin Rhodes Benefits Managers

Directorate and Team/School Name:

Name, aim, objective and expected outcome of the programme/ activity:

Name: Implementation of new legislation to introduce council tax premiums for second homes and properties empty for more than one year.

Aim: The government encourages all billing authorities to adopt council tax premiums on empty properties with a view to incentivising property owners to bring those properties back into use. Premiums can be charged currently where properties are left unoccupied and unfurnished for periods exceeding two years.

In May 2022 the Government published the Levelling Up and Regeneration Bill (the Bill). The Bill includes proposals aimed at further addressing empty properties through the application of council tax premiums, in addition to measures that recognise the impact that high levels of second home ownership can have in some areas.

Objective: Through the Bill it is the Government's intention to

- (a) Reduce the minimum period for the implementation of a council tax premium for empty properties from two years to one year and
- (b) Allow Councils to introduce a Council Tax premium of up to 100% in respect of second homes

Expected outcome: As a result of the implementation of the premiums it is anticipated that the supply of homes available to meet local housing needs will not only increase but that the revenue available to the council will also increase to fund services for its communities.

Reason for Equality Impact Asessment (tick as appropriate)										
This is a new policy/stra	tegy/service/system function	n proposal				✓				
This is a proposal for a change to a policy/strategy/service/system function proposal function (<i>check whether the</i> original decision was equality impact assessed)							N/A			
Removal of a policy/strategy/service/system function proposal						N/A				
Commencing any project/programme						1 April 2025				
Equality and Diversity c	onsiderations									
Describe the ways in wh	ich the groups below may be		ctivity (prior to n	nitigation). The	· · ·	e negative, pos				
Protected Characteristic	Negative, positive or no impact (before mitigation/intervention) and why?	Does the proposal have the potential to cause unlawful discrimination (is it possible that the proposal may exclude/restrict this group from obtaining services or limit their participation in any aspect of public life?)	How will you advance the equality of opportunity and to foster good relations between people who share a protected characteristic and people who do not.	What concerns have been raised to date during consultation (or early discussions) and what action taken to date?	What evidence, analysis or data has been used to substantiate your answer?	Are there any gaps in evidence to properly assess the impact? How will this be addressed?	How will you make communication accessible for this group?	What adjustments have been put in place to reduce/advance the inequality? (Where it cannot be diminished, can this be legally justified?)		
Age (restrictions/difficulties both younger/older)	No impact	Νο	Council tax is payable by the owner and residents of properties. These premiums	This is a legislative change afforded by the Levelling Up Bill May 2022 so			Amendment to the policy will be communicated to the council taxpayers by means of information			

			will apply where the property is no one's main residence to all charge payers so will not adversely affect people who have a protected characteristic	there is no consultation required.		detailed on their bills and via the council's website.	
Disability a) Physical b) Mental heath (must respond to both a & b)	No impact	No					
Race (including ethnicity and nationality)	No impact	No					
Religion or belief (different faith groups/those without a faith)	No impact	Νο					
Sex (Including Trans and non-binary – is your language inclusive of trans and non-binary people?)	No impact	Νο					
Sexual orientation (is your language inclusive of LGB groups?)	No impact	Νο					
Pregnancy and maternity	No impact	No					

Marriage and Civil Partnership	No impact	No								
Gender reassignment	No impact	No								
In order to identify the r (<u>SAPHRreports@iow.go</u> not through opinion or s	v.uk), community/clie					-	-		lence base and	
H. Review										
How are you engaging p Date of next review: H. Sign-off	eople with a wide ran	ge of protected characte	eristics in the dev	velopment, revie	ew and/or mo	nitoring of the	e programme/	activity?		
Head of Service/Directo	or/Headteacher sign o	ff & date:		Name: Sharon Betts Date: 21 November 2022						
Legal sign off & date:				Name: Date:						