

Equality Impact Assessment Form



Directorate: Transformation & Resources		Service: Revenues and Benefits	
Completed by: Estelle Dobson		Date: 12th January 2023	
Subject Title: Council Tax Reforms – Second Homes and Empty Homes			
1. DESCRIPTION			
Is a policy or strategy being produced or revised?		Yes	
Is a service being designed, redesigned or cutback:		Yes	
Is a commissioning plan or contract specification being developed?		No	
Is a budget being set or funding allocated:		No	
Is a programme or project being planned?		Yes	
Are recommendations being presented to senior managers and/or Councillors:		Yes	
Does the activity contribute to meeting our duties under the Equality Act 2010 and Public Sector Equality Duty (Eliminating unlawful discrimination/harassment, advancing equality of opportunity, fostering good relations)?		Yes	
Details of the matter under consideration:		Changes to legislation will allow Local Authorities to determine the charge associated with Second Homes and Long-Term Empty Properties, Policy to underpin these changes requires decision and adoption to progress changes to Council Tax accounts affected by this change.	
<p><i>If you answered Yes to any of the above go straight to Section 3</i></p> <p><i>If you answered No to all the above, please complete Section 2</i></p>			
2. RELEVANCE			
Does the work being carried out impact on service users, staff or Councillors (stakeholders):			
If yes , provide details of how these impact on service users, staff or Councillors (stakeholders): <i>If you answered Yes go to Section 3</i>			
If you answered No to both Sections 1 and 2 provide details of why there is no impact on these three groups: <i>You do not need to complete the rest of this form.</i>			

3. EVIDENCE COLLECTION	
Who does the work being carried out impact on, i.e. who is/are the stakeholder(s)?	Local Council Tax payers.
If the work being carried out relates to a universal service, who needs or uses it most? (Is there any particular group affected more than others)?	As the make-up of householders owning second homes or with an empty property is unknown, and may change over time, it is difficult to specifically state if any particular group would be affected more than others.
Which of the protected characteristics are most relevant to the work being carried out? Age Gender Disability Race and Culture Sexual Orientation Religion or Belief Gender Reassignment Marriage and Civil Partnership Pregnancy and Maternity	The changes in policy could potentially affect all of the protected groups. However, as the proposals have purely financial implications, and are across the board, no one group should be disproportionately affected. The financially disadvantaged could also potentially be affected by an increase in council tax but it is difficult to see this group being in a financial position to own one or more homes.
4. DATA ANALYSIS	
In relation to the work being carried out, and the service/function in question, who is actually or currently using the service and why?	The make-up of householders owning second homes or with an empty property is unknown.
What will the impact of the work being carried out be on usage/the stakeholders?	There will be an increased financial impact on owners of second homes and empty properties.
What are people's views about the services? Are some customers more satisfied than others, and if so, what are the reasons? Can these be affected by the proposals?	n/a
What sources of data including consultation results have you used to analyse the impact of the work being carried out on users/stakeholders with protected characteristics?	Existing data contained within the Northgate Revenues computer system.

If any further data/consultation is needed and is to be gathered, please specify:	
5. IMPACT OF DECISIONS	
In what way will the changes impact on people with particular protected characteristics (either positively or negatively or in terms of disproportionate impact)?	As the make-up of householders owning second homes or with an empty property is unknown, and may change over time, it is difficult to specifically state if any particular group would be affected more than others.
6. CONSIDERING THE IMPACT	
If there is a negative impact what action can be taken to mitigate it? (If it is not possible or desirable to take actions to reduce the impact, explain why this is the case (e.g. legislative or financial drivers etc.).	This is a legislative change.
What actions do you plan to take to address any other issues above?	No actions
7. MONITORING AND REVIEWING	
When will this assessment be reviewed and who will review it?	n/a