

Name of the activity being assessed	Empty Property Council Tax discounts				
Directorate / Department	Finance	Service	Revenues, Benefits and Customer Services	Assessment lead	Simon Ross
Is this a new or existing activity?	<input checked="" type="checkbox"/> Existing	Responsible manager / director for the assessment		Denise Park	
Date EIA started	29/12/2014	Implementation date of the activity		01/04/2015	

SECTION 1 - ABOUT YOUR ACTIVITY

How was the need for this activity identified?	A proposed change to the current discounts applied to empty properties					
What is the activity looking to achieve? What are the aims and objectives?	<p>The aim of the change is to increase the income for the Council and provide an incentive for people who own the empty properties to dispose of them or to rent them out to tenants, this should assist with increasing the amount of properties available within the Borough.</p> <p>Whilst it is very difficult to predict the full impact of the policy change or the collection of the additional Council Tax levied, the following estimates have been produced based on the available empty property data:-</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>No of Empty and unfurnished properties</td> <td>Estimated additional Council Tax collected</td> </tr> <tr> <td></td> <td>£650,000</td> </tr> </table>		No of Empty and unfurnished properties	Estimated additional Council Tax collected		£650,000
No of Empty and unfurnished properties	Estimated additional Council Tax collected					
	£650,000					
Services currently provided (if applicable)	Council Tax collection					
Please outline recommendations that have been identified for implementation following a review of the activity.	That the 100% discount in council tax for the first six months when a property is unoccupied and unfurnished is reduced to the first three months.					
Type of activity	<input checked="" type="checkbox"/> Budget changes <input checked="" type="checkbox"/> Change to existing activity					

SECTION 2 - UNDERSTANDING YOUR CUSTOMER**Who else will be involved in undertaking the equality analysis and impact assessment?**

Please identify additional sources of information you have used to complete the EIA, e.g. reports; journals; legislation etc.

As part of their ongoing consideration of the budget proposals to be presented to Finance Council on 2nd March, Members considered the proposed change and consultation in January. The potential for change was referenced in the report to Council Forum on 29th January and is being considered by Executive Board on 12th February.

The Council has discretion to vary the discounts.

Who are you consulting with? How are you consulting with them? (Please insert any information around surveys and consultations undertaken)

On-line consultation with all tax payers/interested parties, promotion on internet home page.

Who does the activity impact upon?	Service users	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Indirectly			
	Members of staff	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Indirectly			
	General public	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Indirectly			
	Carers or families	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Indirectly			
	Partner organisations	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Indirectly			
Does the activity impact positively or negatively on any of the protected characteristics as stated within the Equality Act (2010)?	Positive impact	<input type="checkbox"/> Age	<input type="checkbox"/> Disability	<input type="checkbox"/> Gender reassignment	<input type="checkbox"/> Marriage & Civil Partnership	<input type="checkbox"/> Pregnancy & maternity	
		<input type="checkbox"/> Race	<input type="checkbox"/> Religion or belief	<input type="checkbox"/> Sex	<input type="checkbox"/> Sexual orientation		
	Negative impact	<input type="checkbox"/> Age	<input type="checkbox"/> Disability	<input type="checkbox"/> Gender reassignment	<input type="checkbox"/> Marriage & Civil Partnership	<input type="checkbox"/> Pregnancy & maternity	
		<input type="checkbox"/> Race	<input type="checkbox"/> Religion or belief	<input type="checkbox"/> Sex	<input type="checkbox"/> Sexual orientation		
	Don't know	<input type="checkbox"/> Age	<input type="checkbox"/> Disability	<input type="checkbox"/> Gender reassignment	<input type="checkbox"/> Marriage & Civil Partnership	<input type="checkbox"/> Pregnancy & maternity	
		<input type="checkbox"/> Race	<input type="checkbox"/> Religion or belief	<input type="checkbox"/> Sex	<input type="checkbox"/> Sexual orientation		

Does the activity contribute towards meeting the Equality Act's general Public Sector Equality Duties?		Refer to p.2 of the guidance
DUTY	DOES IT CONTRIBUTE?	EXPLAIN HOW
Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act <i>(i.e. the activity removes or minimises disadvantages suffered by people due to their protected characteristic)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	It must be noted that under Council Tax law we are not required to keep any customer monitoring information and as such we cannot extract gender disability or age data from the Council Tax system
Advance equality of opportunity between those who share a protected characteristic and those who do not <i>(i.e. the activity takes steps to meet the needs of people from protected groups where these are different from the needs of other people)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	It must be noted that under Council Tax law we are not required to keep any customer monitoring information and as such we cannot extract gender disability or age data from the Council Tax system
Foster good relations between people who share a protected characteristic and those who do not <i>(i.e. the function encourages people from protected groups to participate in public life or in other activities where their participation is disproportionately low)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	It must be noted that under Council Tax law we are not required to keep any customer monitoring information and as such we cannot extract gender disability or age data from the Council Tax system

ASSESSMENT	Is a full EIA required?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Please explain how you have reached your conclusion <i>(A lack of negative impacts must be justified with evidence and clear reasons, highlight how the activity negates or mitigates any possible negative impacts)</i>		
EIA required because of the impact on local tax payers		

***If no impact is identified on any of the protected characteristics a full EIA may not be required. Please contact your departmental Corporate Equality & Diversity representative for further information.**

Signature		Date	Click here to enter a date.
------------------	--	-------------	-----------------------------

SECTION 3 – ANALYSIS OF IMPACT

Does the activity have the **potential** to:

- Have a **positive** impact (benefit) on any of the groups?
- Have a **negative** impact/exclude/discriminate against any group?
- Have a **disproportionate** impact on any of the groups?

Explain how this was identified – through evidence/consultation.

Any negative impacts that are identified within the analysis need to be captured within the action plan in **Section 2**

N.B. Marriage & Civil Partnership is only a protected characteristic in terms of work-related activities and NOT service provision

Characteristic	Positive	Negative	Don't know	Reasons for positive and/or negative impact Please include all the evidence you have considered as part of your analysis	Action No.
Age	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	It must be noted that under Council Tax law we are not required to keep any customer monitoring information and as such we cannot extract gender disability or age data from the Council Tax system	
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	It must be noted that under Council Tax law we are not required to keep any customer monitoring information and as such we cannot extract gender disability or age data from the Council Tax system	
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	It must be noted that under Council Tax law we are not required to keep any customer monitoring information and as such we cannot extract gender disability or age data from the Council Tax system	
Marriage & Civil Partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	It must be noted that under Council Tax law we are not required to keep any customer monitoring information and as such we cannot extract gender disability or age data from the Council Tax system	
Pregnancy & Maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	It must be noted that under Council Tax law we are not required to keep any customer monitoring information and as such we cannot extract gender disability or age data from the Council Tax system	
Race	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	It must be noted that under Council Tax law we are not required to keep any customer monitoring information and as such we cannot extract gender disability or age data from the Council Tax system	
Religion or Belief	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	It must be noted that under Council Tax law we are not required to keep any customer monitoring information and as such we cannot extract gender disability or age data from the Council Tax system	
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	It must be noted that under Council Tax law we are not required to keep any customer monitoring information and as such we cannot extract gender disability or age data from the Council Tax system	
Sexual orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

Vulnerable Groups	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>A further exemption that could cause concern is where a property is permanently vacated by a person to receive care, for example entry into a nursing home, and the property remains unoccupied and unfurnished. This type of case could result in a number of complaints and challenges.</p> <p>The Council Tax team will use discretion in respect of how to recover the debts to minimise the impact on vulnerable groups.</p> <p>The increased Council Tax collected will benefit the whole of the Borough.</p>
Deprived Communities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>It must be noted that under Council Tax law we are not required to keep any customer monitoring information and as such we cannot extract gender disability or age data from the Council Tax system</p>
Carers	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>It must be noted that under Council Tax law we are not required to keep any customer monitoring information and as such we cannot extract gender disability or age data from the Council Tax system</p>

Unfortunately, we are unable to fully analyse the impact of the change to empty property charges on characteristic groups. To mitigate the impact on all groups, the council tax enforcement policy has been amended to specifically include reference to additional empty property costs on individuals which adds to or cause financial hardship. In such cases, a sensitive approach will be taken to the recovery action taken. This may include longer periods of payment or deferment until empty properties are sold/tenanted.

Does the activity raise any issues for community cohesion?	No impact
Does the activity contribute positively towards community cohesion?	
Does the activity raise any issues in relation to human rights as set out in the Human Rights Act 1998?	No impact
Does the activity support / aggravate existing departmental and/or corporate risk?	The activity supports Corporate risk 1 - Adequacy of Resources Corporate risk 10 - Failure to Deliver the Transformation and Downsizing programme Finance Department risk register 11 – Shortfall on business rate or council tax income

CONCLUSIONS OF THE ANALYSIS

Action following completion of the impact assessment			
<i>It is important that the correct option is chosen depending on the findings of the analysis. The action plan must be completed as required.</i>			
<input type="checkbox"/> No major change in the activity	<input checked="" type="checkbox"/> Adjust activity	<input type="checkbox"/> Continue with activity	<input type="checkbox"/> Stop and reconsider activity
Please explain how you have reached your conclusion			
The on-line consultation incorporated seven questions which provided the options under consideration and the opportunity to provide feedback why a specific option was chosen and also to provide alternative suggestions.			
In a 12 month period there are approximately 95,000 – 100,000 separate Council Tax accounts. There are approximately 10,500 accounts in a year that are granted discount for being empty and unfurnished of which it is estimated 2,500 would be affected by the proposed 3 months change.			
Overview of consultation responses			
Question 1 – Regarding council tax discount for a property that is unoccupied and unfurnished, which of the following options do you prefer? Option 1 – Completely remove the discount for empty and unfurnished properties? Option 2 – Retain the 100% discount for empty and unfurnished properties but reduce the period of the discount to 3 months? Option 3 – Retain the 100% discount and the 6 month time period?			
47 responses were received, 53% in favour of retaining the current discounts and 47% in favour of reducing or completely removing the discount.			
Question 4 – Regarding council tax discount for a property that requires major repair or is undergoing structural alteration, which of the following options do you			

prefer?

Option 1 – Completely remove the discount for these properties?

Option 2 – Reduce the discount to 50% for a twelve month period?

Option 3 – Retain the 100% discount and the 12 month time period

46 responses were received 43% in favour of retaining the current discount and 57% in favour of reducing or completely removing the current discount.

Question 2,3, 5 and 6 enabled respondents to outline why they had chosen a specific option and or highlight alternative changes to the proposals. Question 7 enabled respondents to propose alternative savings from other services across the Council. On average there were 24 respondents to each of these questions.

Action No.	What is the negative / adverse impact identified?	Actions required to reduce / mitigate / eliminate the negative impact	Resources required	Responsible officer(s)	Target completion date
1	Vulnerable Groups	A communication strategy will be implemented prior to the annual billing for 2015/16, this will include mailshots to those affected and publicity to the wider residents of the borough	Resources for mailshot provided by despatching firm All other resources provided by current establishment Additional work will be taken prior to annual billing	Andrew Ormerod	March 2015

MONITORING AND REVIEW

The responsibility for establishing and maintaining the monitoring arrangements of the EIA action plan lies with the service completing the EIA. These arrangements should be built into the performance management framework.	
Monitoring arrangements for the completion of EIAs will be undertaken by the Corporate Equality & Diversity Group and the oversight of the action plans will be undertaken by the Management Accountability Framework.	
If applicable, where will the EIA Action Plan be monitored?	<i>The action plan requires one off implementation</i>
How often will the EIA Action Plan be reviewed?	<i>One off implementation no review required</i>
When will the EIA be reviewed?	<i>Every 3 years to meet legislative requirements</i>
Who is responsible for carrying out this review?	Financial Services

SIGNATURE OF EIA LEAD OFFICER	
DATE COMPLETED	Click here to enter a date.

SIGNATURE OF HEAD OF SERVICE / DIRECTOR	
DATE SIGNED	Click here to enter a date.
<i>This signature signifies the acceptance of the responsibility and ownership of the EIA and the associated Action Plan (if applicable)</i>	

SIGNATURE OF COHESION AND EQUALITIES MANAGER	
DATE RECEIVED	Click here to enter a date.
<i>This signature signifies the acceptance of the responsibility to publish the completed EIA as per the requirements of the Equality Act 2010</i>	