

Service area	Revenues and Benefits
Date of assessment	13/09/2024
Name of policy/service to be assessed	Council Tax Premiums
Name of policy/service to be assessed	Council Tax Flemiums
Is this a new or existing policy/service?	New
Name of manager responsible for new or amended policy/service	Katie Kelly
Names of people conducting the assessment	Katie Kelly
Step 1 – Description of new or amended policy/service	
Describe the aims; objectives and purpose of the new or amended policy/service (include how it fits in to wider aims or strategic objectives).	The Levelling Up and Regeneration Act 2023 amended the Local Government Finance Act 1992 to provide Local Authorities with the powers to make changes to levels Council Tax charged in respect of empty dwellings:   To bring forward the date from which a premium can apply on dwellings which are unoccupied and unfurnished, from two years to one. The "empty homes premium"  To implement a premium on dwellings that are unoccupied and furnished. The "second homes premium".



Empty properties can have unwanted impacts in communities and with increasing pressure to find homes for people in need, the application of Council Tax premiums can help incentivise owners of empty properties to bring these back into use.

The Equality Act 2010 requires the Council to have due regard to the need to eliminate discrimination, advance equality of opportunity and foster good relations, the Council also needs to demonstrate its compliance with the Equality Duty. The Council therefore needs to understand how its decisions and activities impact on different people. An Equality Impact Assessment is the current method by which the Council can assess and keep a record of the impact of new or amended strategies, policies, functions or services.

The council retains these duties even when outsourcing services or providing shared services.

Definition of Adverse Impact - occurs when a decision, practice, or Policy has a disproportionately negative effect on a protected group. Adverse Impact may be unintentional.

Are there any (existing) equality objectives of the new/amended policy/service	None
Who is intended to benefit from the new/amended policy/service and in what way?	The application of Council Tax premiums on unoccupied properties is intended to encourage owners to bring these back into use. This would have a positive impact on the communities in which such properties are situated and would help reduce housing supply pressures.  Where the status of the unoccupied properties remains unchanged following the implementation of the proposals, additional Council Tax will be generated which contributes to the cost of local services
What are the intended outcomes of this new/amended policy/service?	To encourage owners of unoccupied or periodically occupied dwellings to bring them back into occupation



#### Step 2 - Data

What baseline **quantitative data (statistics)** do you have about the function relating to equalities groups (e.g. monitoring data on proportions of service users compared to proportions in the population), relevant to this new/amended policy/service? <u>Huntingdonshire Statistics</u> There are currently around 83,000 dwellings on the Council Tax list for Huntingdonshire District.

Of these, 143 dwellings have been empty and unfurnished for two or more years and are currently subject to the empty homes premium.

There are currently a further 170 dwellings that have been empty and unfurnished for between 1-2 years that would become subject to the premium under the proposals.

There are 269 dwellings that are classed as second homes, that is, unoccupied and furnished, that would become subject to the premium under the proposals.

What **qualitative data (opinions etc)** do you have on different groups (e.g. comments from previous consumer satisfaction surveys/consultation, feedback exercises, or evidence from other authorities undertaking similar work), relevant to this new/amended policy/service?

Government published a consultation for 8 weeks in Summer 2023 on proposals to exempt some categories of dwelling from the additional premiums and seek views on when such exceptions might apply.

615 responses were received, and as a result of the consultation Government has set out it's intention to legislate for certain exceptions to the premiums.

Full details of the consultation can be found at:

<u>Consultation on proposals to exempt categories of dwellings from the council tax premiums in England - GOV.UK (www.gov.uk)</u>

The outcome of the consultation can be found at:



	Summary of responses and government's response to the consultation on proposals to exempt categories of dwellings from the council tax premiums in England - GOV.UK (www.gov.uk)  Government's response to the consultation can be found at:  Council Tax information letter 2/2024: proposals to exempt categories of dwellings from the council tax premiums in England - GOV.UK (www.gov.uk)
Age – this refers to the protected characteristic of age. A person belonging to a particular age (for example 32-year olds) or range of ages (for example 18 to 30-year olds).  Are there concerns that the new policy/service could have a differential impact on individuals with this protected characteristic?  Are there any concerns that the policy/service amendments could have differential impact on individuals with this protected characteristic?  For some services this should include consideration of impact in terms of safeguarding young people.  What evidence do you have for your answer?	The proposed changes will have <b>no</b> differential impact due to age.
<b>Disability</b> – this refers the protected characteristic of disability. A person has a disability if they have a physical or mental impairment which has a substantial and long-term adverse effect on that person's ability to carry out normal day-to-day activities.	The proposed changes will have <b>no</b> differential impact due to disability.



Are there concerns that the new policy/service could have a differential impact on individuals with this protected characteristic.  Are there any concerns that the policy/service amendments could have differential impact on individuals with this protected characteristic?  What evidence do you have for your answer?	
Gender reassignment – gender reassignment discrimination occurs when a person is treated differently because they are trans*.	The proposed changes will have <b>no</b> differential impact due to gender or gender reassignment.
Are there concerns that the new policy/service could have a differential impact on individuals with this protected characteristic.	
Are there any concerns that the policy/service amendments could have differential impact on individuals with this protected characteristic? What evidence do you have for your answer?  *although the term gender reassignment and transsexual is in the Equality Act 2010, it is accepted that the preferred term is trans.	
Marriage and civil partnership in the workplace; this refers the protected characteristic of marriage and civil partnership which is a union between a man and a woman or between a same-sex couple. Civil partnership is between partners of the same sex. Discrimination is when a person is treated differently at work because a person is married or in a civil partnership.	The proposed changes will have <b>no</b> differential impact due to marriage or civil partnership
Are there concerns that the new policy/service could have a differential impact on individuals with this protected characteristic.	



Are there any concerns that the policy/service amendments could have differential impact on individuals with this protected characteristic?	
What evidence do you have for your answer?	
Are there concerns that the function could have a differential impact in terms of <b>pregnancy and maternity</b> in the workplace (e.g. pregnant or breast-feeding women). Pregnancy is the condition of being pregnant or expecting a baby. Maternity refers to the period after the birth and is linked to maternity leave in the employment context. In the non-work context, protection against maternity discrimination is for 26 weeks after giving birth, and this includes treating a woman unfavourably because she is breastfeeding.	The proposed changes will have <b>no</b> differential impact due to pregnancy or maternity
Are there concerns that the new policy/service could have a differential impact on individuals with this protected characteristic.	
Are there any concerns that the policy/service amendments could have differential impact on individuals with this protected characteristic?	
What evidence do you have for your answer?	
Race – this refers to the protected characteristic of race. It refers to a group of people defined by their race, colour, and nationality (including citizenship) ethnic or national origins. Gypsy/Travellers are distinct group within this category	The proposed changes will have <b>no</b> differential impact due to race
Are there concerns that the new policy/service could have a differential impact on individuals with this protected characteristic.	



Are there any concerns that the policy/service amendments could have differential impact on individuals with this protected characteristic?  What evidence do you have for your answer?	
Wilat evidence do you have for your answer?	
<b>Religion and Belief</b> in the workplace - refers to any religion, including a lack of religion. Belief refers to any religious or philosophical belief and includes a lack of belief.	The proposed changes will have <b>no</b> differential impact due to religion or belief
Are there concerns that the new policy/service could have a differential impact on individuals with this protected characteristic.	
Are there any concerns that the policy/service amendments could have differential impact on individuals with this protected characteristic?	
What evidence do you have for your answer?	
<b>Sex</b> - this refers to the protected characteristic of sex which can mean either male or female, or a group of people like men or boys, or women or girls.	The proposed changes will have <b>no</b> differential impact due to sex.
Are there concerns that the new policy/service could have a differential impact on individuals with this protected characteristic.  Are there any concerns that the policy/service amendments could have differential impact on individuals with this protected characteristic?  What evidence do you have for your answer?	
<b>Sexual orientation</b> – this relates to whether a person's sexual attraction is towards their own sex, the opposite sex or to both sexes.	The proposed changes will have <b>no</b> differential impact due to sexual orientation
Are there concerns that the new policy/service could have a differential impact on individuals with this protected characteristic.	



Are there any concerns that the policy/service amendments could have differential impact on individuals with this protected characteristic?  What evidence do you have for your answer?	
Are there concerns that the function could have a differential impact on part time/full time employees? What evidence do you have for your answer?	The proposed changes will have <b>no</b> differential impact due to part-time or full-time employees.
Are there concerns that the function could have a differential impact in terms of specific characteristics of Huntingdonshire e.g. <b>Rural</b> isolation	The proposed changes will have <b>no</b> differential impact for any other reasons

#### **Findings**

The proposals are designed to encourage owners of unoccupied properties to bring them back into use. Whilst there will be a financial impact on owners where the status of the dwelling remains unchanged, the proposals are not intended to unfairly penalise owners who are already taking steps to bring properties back into use. A policy will be developed to confirm the exceptions to the premiums in line with legislation when it is enacted.

#### Recommendations

It is recommended that the EIA is approved