

## **Appendix 2**

### **Technical Reforms of Council Tax – Equality Impact Assessment**

**1) EIA Author**

Jackie Mulvey

**2) Service**

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**3) Start date**

24 December 2012

**4) What is this EIA assessing?**

Policy

**5) What is the subject of your EIA and what do you hope to achieve?**

Potential impact of the technical reforms to Council Tax. Based on proposals to retain empty exemption Class A, retain Class C exemption but reduce the eligibility period to a maximum of 2 months rather than the current level of 6 months, fully remove both Class C long term empty discount and second home discount. It is hoped that the EIA will identify the impact, income and costs associated with implementing the reforms at the proposed levels and highlight any supporting actions that may be required as a result of the assessment.

**6) Which function level EIA(s) does it relate to?**

Policy on Council Tax Reform

**7) Reason for doing this EIA**

Central government policy

**8) Who has been involved in writing this EIA?**

Anne Gibb Benefit Team Leader, Liam Styles Council Tax Team Leader, Michael Wright Sundry Income Collection Officer, Jackie Mulvey Corporate Debt Manager,

**9) Who have you consulted with when preparing this EIA?**

Consultation has been carried out with the Cabinet Member for Finance and the Revenue & Benefit and Customer Service Client Manager.

**10) What other evidence is your EIA based on?**

Evidence is based on profiling both existing cases and extensive analysis of retrospective data within the Council Tax system and calculating impact on increasing liability through implementation of the changes. Evidence shows that 67% of empty properties are re-occupied within the first 2 months of becoming vacant. The proposals to remove the exemption after this period and levy the full charge would increase annual liability by £523,000. Removal of the subsequent Class C discount would increase annual liability from 50% to 100% amounting to £616,000. Removal of the existing 10% discount for second homes would also increase the annual liability by a further £55,000. The proposed changes would result in a total of almost £1.2m additional liability to collect. There is currently no existing profile of the taxpayers that will be affected by implementing these changes.

**11) What further consultation or evidence is required? What will be done to collect this?**

When the policy decision is made, further analysis of the data as at the date of implementation (1 April 2013) will be carried out and monitored throughout the financial year to assess the full impact on Council Tax collection. The existing software system is not currently capable of dealing with the changes and therefore collection of additional evidence is prohibitive at this time.

**12) How does this EIA link to the corporate equality scheme 2010 - 2013 objectives?**

6 - To work together with our partners on delivering more effective and equal outcomes for all our residents

**13)** How will the Policy be monitored?

- Performance indicator
- Number of people participating
- Customer feedback
- Staff feedback
- Income generated

**14)** What is currently being done to reduce any negative impacts relating to this Policy?

Once a decision is taken those that will be affected will be notified in advance of the change.

**15)** What are the potential positive and negative impacts of your Policy on these characteristics?

## **Age**

This characteristic is not relevant for this EIA because:

This is a property based decision and there is currently no evidence to determine whether there will be an impact to any particular age group. The impact will be one of a financial nature irrespective of the characteristic.

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## **Disability**

This characteristic is not relevant for this EIA because:

This is a property based decision and there is currently no evidence to determine whether there will be an impact to any disability group. The impact will be one of a financial nature irrespective of the characteristic.

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## **Gender**

This characteristic is not relevant for this EIA because:

This is a property based decision and there is currently no evidence to determine whether there will be an impact to any gender group. The impact will be one of a financial nature irrespective of the characteristic.

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## **Race**

This characteristic is not relevant for this EIA because:

This is a property based decision and there is currently no evidence to determine whether there will be an impact to any particular ethnic group. The impact will be one of a financial nature irrespective of the characteristic.

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## **Religion / Belief**

This characteristic is not relevant for this EIA because:

This is a property based decision and there is currently no evidence to determine whether there will be an impact to any particular religious group. The impact will be one of a financial nature irrespective of the characteristic.

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## **Sexual Orientation**

This characteristic is not relevant for this EIA because:

This is a property based decision and there is currently no evidence to determine whether there will be an impact irrespective of sexual orientation. The impact will be one of a financial nature irrespective of the characteristic.

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## **Maternity / Pregnancy**

This characteristic is not relevant for this EIA because:

This is a property based decision and there is currently no evidence to determine whether there will be an impact to this group. The impact will be one of a financial nature irrespective of the characteristic.

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## **Marriage / Civil Partnership**

This characteristic is not relevant for this EIA because:

This is a property based decision and there is currently no evidence to determine whether there will be an impact to this group. The impact will be one of a financial nature irrespective of the characteristic.

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## **Gender Reassignment**

This characteristic is not relevant for this EIA because:

This is a property based decision and there is currently no evidence to determine whether there will be an impact to this group. The impact will be one of a financial nature irrespective of the characteristic.

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**16)** Considering the findings of this EIA, your requires

No change

**17)** Please specify why.

There is currently no evidence to suggest that any particular group will be more adversely affected by the policy.

**18)** When will this EIA need to be reviewed?

Once the decision is implemented further analysis of the impact may be possible at which time the EIA may be reviewed.