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## Appendix 5: Equality Impact Assessment – Proposed Council Tax Discounts and Premium Changes

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The Public Sector Equality Duty (Equality Act 2010) requires Durham County Council to have 'due regard' to the need to eliminate unlawful discrimination, harassment and victimisation, advance equality of opportunity and foster good relations between people from different groups. Completion of this template allows us to provide a written record of our equality analysis and demonstrate due regard. It must be used as part of decision making processes with relevance to equality.

Please contact [equalities@durham.gov.uk](mailto:equalities@durham.gov.uk) for any necessary support.

### Section One: Description and Screening

<b>Service/Team or Section</b>	Resources
<b>Lead Officer name and job title</b>	Patrick Hetherington, Awards and Assessment Manager
<b>Subject of the impact assessment</b>	Review of the Council Tax Empty and Second Home Premium Charges
<b>Report date (Cabinet/CMT/Mgt team etc)</b>	Cabinet 12 July 2023
<b>MTFP Reference (if relevant)</b>	MTFP 14
<b>EIA Start Date</b>	09 June 2023
<b>EIA Review Date</b>	

### Subject of the Impact Assessment

Please give a brief description of the policy, proposal or practice which is the subject of this impact assessment.

The proposal is to review Durham County Council's Council Tax Empty Home Premium charges. There are three possible changes:

- 1) Increasing the additional Council Tax charge for properties which have been empty and unfurnished for more than 10 years from 200% to 300%
- 2) Reducing the period of time a property needs to be classed as empty and unfurnished to attract the 100% additional Council Tax charge from 2 years to 1 year

- 3) Charge an additional 100% Council Tax premium for those properties where there is no resident, and which is substantially furnished, often referred to as second homes

Option 1 could take effect from 1 April 2024 as it is already present in legislation.

Options 2 & 3 are still subject to the Levelling-up and Regeneration Bill receiving Royal Assent. These changes cannot take effect until 1 April 2024, subject to Royal Assent being granted, for option 2 and from 1 April 2025 for option 3.

These proposals would present not only potential increases to Council Tax income but would also support the Councils stance on tackling homelessness issue and encourage owners to bring properties back into use by increasing the financial disincentive for not doing so.

Who are the main people impacted and/or stakeholders? (e.g. general public, staff, members, specific clients/service users, community representatives):

- Social Landlords including RSL & private Landlords
- Individual Home Owners
- Council taxpayers
- Major Precepting Bodies (Police and Fire)
- Town & Parish Councils
- Organisations providing welfare advice and support

## Screening

Is there any actual or potential negative or positive impact on the following protected characteristics<sup>1</sup>?

<b>Protected Characteristic</b>	<b>Negative Impact</b> <b>Indicate: Yes, No or Unsure</b>	<b>Positive Impact</b> <b>Indicate: Yes, No or Unsure</b>
Age	Unsure	N
Disability	Unsure	N
Gender reassignment	Unsure	N
Marriage and civil partnership (only in relation to 'eliminate discrimination')	Unsure	N

<sup>1</sup> <https://www.equalityhumanrights.com/en/equality-act/protected-characteristics>

Pregnancy and maternity	Unsure	N
Race	Unsure	N
Religion or Belief	Unsure	N
Sex	Unsure	N
Sexual orientation	Unsure	N

Please provide **brief** details of any potential to cause discrimination or negative impact. Record full details and any mitigating actions in section 2 of this assessment.

It is not possible to know the makeup of those residents who will be directly impacted by any of the three proposed changes due to the limited information we are required to hold in our Council Tax systems.

As all three proposed changes are an increase to a Council Tax charge this may cause negative financial impact on some individuals. To mitigate this our Section 13A policy will be reviewed following the consultation to ensure the appropriate support is available. For example, we are currently offering support to those taxpayers who attract a premium but are having difficulties selling their property due to renovations being carried out.

Please provide **brief** details of positive impact. How will this policy/proposal promote our commitment to our legal responsibilities under the public sector equality duty to:

- eliminate discrimination, harassment and victimisation,
- advance equality of opportunity, and
- foster good relations between people from different groups?

Due to all three changes being an increase to the Council Tax charge this is unlikely to have a direct positive impact on any group, but may have an indirect benefit should the proposed changes encourage properties to be brought back into use and the positive impact this can have on the area.

## Evidence

What evidence do you have to support your data analysis and any findings?

Please **outline** any data you have and/or proposed sources (e.g. service user or census data, research findings). Highlight any data gaps and say whether or not

you propose to carry out consultation. Record your detailed analysis, in relation to the impacted protected characteristics, in section 2 of this assessment.

A public consultation is proposed to run for 8 weeks starting on the 19<sup>th</sup> July. Following which responses will be analysed and our Section 13a policy reviewed if necessary.

A review of our current empty homes is scheduled to be undertaken prior to any change to ensure only those eligible properties attract the premium.

### Screening Summary

On the basis of the information provided in this equality impact screening (section 1), are you proceeding to a full impact assessment (sections 2&3 of this template)?

**Please confirm  
(No)**

### Sign Off

Lead officer sign off:



Date: 09 06 2023

Equality representative sign off (where required):

Mary Gallagher

Date:

12 06 2023

If carrying out a full assessment please proceed to sections two and three.

If not proceeding to full assessment, please ensure your screening record is **attached to any relevant decision-making records or reports**, retain a copy for update where necessary, and forward a copy to [equalities@durham.gov.uk](mailto:equalities@durham.gov.uk)

If you are unsure of assessing impact please contact the corporate equalities team for further advice: [equalities@durham.gov.uk](mailto:equalities@durham.gov.uk)