### Stage 6 – Validation Decision Notice

<table>
<thead>
<tr>
<th>Title of policy/proposal etc. and EIA number</th>
<th>31 - Council Tax Discretionary Discounts for Unoccupied Properties</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of assessment</td>
<td>4 November 2013</td>
</tr>
<tr>
<td>Job titles of assessors</td>
<td>Local Tax Team Leader, Local Tax Officer, Policy Officer</td>
</tr>
</tbody>
</table>

#### Consider:

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Was discrimination or disadvantage identified?</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>If so, was this overcome/can this be overcome?</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Is the service promoting equality?</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Could the service be improved in promoting equality?</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Were the Initial Assessment / Screening and Scoping exercises satisfactory?</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Is there good evidence/reasoning to support the decisions made?</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Are the customers' needs understood and met?</td>
<td>Annual report</td>
<td></td>
</tr>
<tr>
<td>If actions have been identified, do they address the main issues raised?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Does the summary report properly reflect the key findings of the assessment?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*If you have and comments, please note them here:*

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The decision is to: Validate ✓ Not validate

*If not validated, please explain:*

Signed: [Signature]

Name: [Signatory Name]

Designation: [Designation]

Date: 26/11/2013
Equality Impact Assessment

Stage 1

Stage 1 – Initial Assessment

| Title of policy/proposal etc. and EIA number | 31 - Council Tax Discretionary Discounts for Unoccupied Properties |
| Date of assessment                          | 4 November 2013 |
| Job Titles of assessors                     | Local Tax Team Leader, Local Tax Officer, Policy Officer |

The Assessment

Councils are required to review the level of discretionary discounts (current and new) each financial year and the final decision to be made by Full Council in readiness for setting the Council Tax base for the following financial year.

This Equality Impact Assessment (EIA) considers the impact of the proposed options for Council Tax Discretionary Discounts for Unoccupied Properties on the protected characteristics and other groups, in line with the Public Sector Equality Duty (PSED) and the Equality Act 2010. Where any adverse impact is identified, mitigating actions will be considered.

This assessment considers the proposed options for 2014 that include:

Properties subject to repair – there are currently 31 properties within this category receiving 50% discount.
  - Option one is for this level of discount to remain the same.
  - Option two is to award no discount to any property of this kind and to charge 100% Council Tax.
  - Option three would be to award 100% discount for the full twelve month period.

Unoccupied and unfurnished properties – there are currently 499 properties that have been unoccupied for 0-3 months and are receiving 100% discount, there are currently 158 properties that have been unoccupied for 3-6 months and are receiving 50% discount and there are 185 properties that are classed as long term empty properties up to 24 months receiving 0% discount.
  - Option one is for this level of discount to remain the same.
  - Option two is to award no discount to any property of this kind and to charge 100% Council Tax.

Long term empty properties over 24 months – there are currently 82 properties paying 150% Council Tax due to the addition of the 50% premium. The recommendation is for this current arrangement to remain in place.

Second homes – there are currently 192 properties in the category paying 100% Council Tax. It is not possible to charge any more than a full Council Tax charge on properties of this kind. The recommendation is for this current arrangement to remain in place.
Equality Impact Assessment

Assessment Findings

An EIA was carried out last year and concluded that the proposed reduction to some of the discretionary discounts could impact on all groups. It was noted that groups that could be differentially negatively impacted by any withdrawal or reduction in discount would be those on a low income and potentially those with mental health and learning disabilities.

The current initial assessment considered the options proposed on p.1:

Properties subject to repair
- Option one would have a neutral impact on the protected characteristics groups.
- Option two could have a differentially negative impact on people on a low income and those with mental health and learning disabilities. It could, however, encourage owners to bring properties back into the letting market which would help ease the homelessness situation.
- Option three would be positive for all groups; however, it could cause a knock-on adverse impact for homeless people due to the fact that landlords may not be incentivised to bring their properties back into use. Due to the fact that this proposal would not have a differential negative impact on the protected characteristics groups, it has not been progressed to stage 2 of the EIA.

Unoccupied and unfurnished properties
- Option one would have a neutral impact on the protected characteristics groups.
- Option two could have a differentially negative impact on people on a low income and those with mental health and learning disabilities.

It was concluded that, as there is no change proposed for long term empty properties over 24 months and second homes, no further assessment was needed.

Justification

Based on these findings, it was decided to move to Stage 2 – Scoping and Screening to consider the impact of the options that propose to withdraw the discount in more detail. The other options proposed were identified as having either a neutral or positive impact on service users.
### Stage 5 - Summary Report

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#### Assessment Summary

This Equality Impact Assessment (EIA) considers the impact of the proposed options for Council Tax Discretionary Discounts for Unoccupied Properties on the protected characteristics and other groups, in line with the Public Sector Equality Duty (PSED) and the Equality Act 2010. Where any adverse impact is identified, mitigating actions will be considered.

#### Details of assessment and key findings

Councils are required to review the level of discretionary discounts – current and new – each financial year and the final decision to be made by Full Council in readiness for setting the council tax base for the following financial year.

This EIA concluded that the options that propose a potential withdrawal of discount on properties subject to repair and unoccupied and unfurnished properties may potentially differentially negatively impact those on a low income and those with mental health and learning disabilities. However it was identified that the council currently provides support to all customers that require assistance in managing or understanding their Council Tax account, whether it be their main home or their second home. The council also employs an Empty Homes Officer whose purpose is to assist home owners in bringing long term empty properties back into use.

It was also identified that the potential withdrawal of any discounts could result in an increase in revenue for the council and the major preceptors, which could in turn result in the provision of better services to the residents of the borough.

The proposals for **Long term empty properties over 24 months** and **second homes** are for no change to the existing situation and therefore had no differential impact on any of the protected characteristics groups.

It was noted that the proposal to increase the discount on properties subject to repair would be positive for all groups; however, it could cause a knock-on adverse impact for homeless people due to the fact that landlords may not be incentivised to bring their properties back into use. This proposal would not have a differential negative impact on the protected characteristics groups.
Equality Impact Assessment

Conversely, the options that propose a removal of discounts could potentially be positive for people who are homeless and service users in general who are in need of housing as there will be more incentive to bring properties back into use. Any additional income could also be used to provide support for other people who are in need.

Evidence used to draw conclusions

The evidence provided in the report and used to carry out the EIA was gained from the Council Tax database. No complaints/comments were registered from any specific groups following on from last year’s amendments (information provided by the Local Tax management team).

Recommendations for action

- It is recommended that this process is monitored closely over the course of any implementation. There is an annual statutory requirement to review, and for full Council to decide on the level of discounts for the following financial year based on the findings of the review.

- It is also recommended that any changes made to the level of discount that is being awarded be communicated to any affected or potentially affected customer. It is recommended that any letters issued be written in plain English and make the customer aware of the help and support that is available to them should they need it.

- Support should continue to be provided to those who require assistance in managing their affairs and the empty homes officer should continue to be available to assist those that wish to bring their empty property back into use.