



Equality Impact Assessment

Name or Brief Description of Proposal	Removal of the 10% Council Tax Discount for Persons Over the Age of 65																																				
Volumes (numbers of customers) and Profile	<p>The 10% Council Tax Discount for Persons Over the Age of 65 was introduced on 1st April 2009. The discount is currently awarded to 8,256 households in Southampton. The current total value of the discount is £940,592.00.</p> <p>The table below provides a breakdown of the discount for 2012/13.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 15%;">Council Tax Band</th> <th style="width: 20%;">Number of Households in Receipt of the 10% Discount</th> <th style="width: 20%;">Value of Current 10% Discount £</th> <th style="width: 45%;">Value of Current 10% Discount for those in receipt of Single Person Discount £</th> </tr> </thead> <tbody> <tr><td>A</td><td>1,252</td><td>96.46</td><td>72.34</td></tr> <tr><td>B</td><td>2,221</td><td>112.53</td><td>84.40</td></tr> <tr><td>C</td><td>2,647</td><td>128.61</td><td>96.46</td></tr> <tr><td>D</td><td>1,359</td><td>144.68</td><td>108.51</td></tr> <tr><td>E</td><td>487</td><td>176.84</td><td>132.63</td></tr> <tr><td>F</td><td>230</td><td>208.99</td><td>156.74</td></tr> <tr><td>G</td><td>60</td><td>241.14</td><td>180.86</td></tr> <tr><td>H</td><td>0</td><td>289.37</td><td>217.03</td></tr> </tbody> </table>	Council Tax Band	Number of Households in Receipt of the 10% Discount	Value of Current 10% Discount £	Value of Current 10% Discount for those in receipt of Single Person Discount £	A	1,252	96.46	72.34	B	2,221	112.53	84.40	C	2,647	128.61	96.46	D	1,359	144.68	108.51	E	487	176.84	132.63	F	230	208.99	156.74	G	60	241.14	180.86	H	0	289.37	217.03
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Summary of Impact and Issues	<p>The 10% Council Tax Discount for over 65's is awarded to all Southampton residents aged over 65, who are liable to pay Council Tax, and are not in receipt of Council Tax Benefit (soon to be replaced by a Local Council Tax Support Scheme). All residents at the property must be 65+ and the discount is not automatic the customer has to apply for the discount.</p> <p>Currently 8,256 households benefit from the discount. The removal of this discount will mean that the majority of households currently in receipt of the discount will have to pay Council Tax in full. At the 2012/13 levels of Council Tax this would equate to additional costs of between £96.46 (Band A) and £289.37 (Band H) per household, per annum. The cost increase is less for those claiming</p>																																				

	<p>the 25% Single Person Discount.</p> <p>This proposal will not be compounded by the introduction of a Local Council Tax Support Scheme as people of pensionable age are protected from the changes.</p>
Potential Positive Impacts	<p>The withdrawal of the 10% Council Tax discount may encourage a number of eligible over 65's, who do not currently claim the Single Person's Discount or benefits that entitle them to Council Tax Benefit, or its' local successor from April 2013, to claim for the benefit. This may mitigate the impact of the proposal on the poorest over 65's in Southampton.</p>
Responsible Service Manager	
Date	

Approved by Senior Manager	Andy Lowe, Head of Finance and IT
Signature	
Date	

Potential Negative Impacts

Impact Assessment	Details of Impact	Possible Solutions
Age	<p>The 10% discount is only available to people aged over 65. Currently 8,246 households receive the discount. The proposal will lead to the majority of recipients having to pay an additional amount of Council Tax. At 2012/13 levels, excluding those receiving the single person discount, this equates to between £96.46 and £289.37 per annum depending on the band the property is in.</p>	<p>Encourage eligible residents aged over 65 to claim benefits that they are entitled to including; the Single Person Discount and benefits that entitle them to receive the local successor to Council Tax Benefit.</p>
Disability	<p>In general levels of disability increase with age. Disabled people aged over 65 who are not in receipt of Council Tax Benefit will be disproportionately affected by this proposal.</p> <p>However, as Council Tax Benefit, and its local successor, is means tested the poorest pensioners, including those with disabilities, are, and will continue to be eligible for benefits that contribute towards paying their Council Tax.</p>	<p>Encourage eligible residents aged over 65 to claim benefits that they are entitled to including; the Single Person Discount and benefits that entitle them to receive the local successor to Council Tax Benefit.</p>
Gender Reassignment	<p>No specific impact</p>	
Marriage and Civil Partnership	<p>The proposal would result in the increase in Council Tax for married and co-habiting people being proportionately less than for single people.</p>	<p>Encourage eligible residents aged over 65 to claim benefits that they are entitled to including; the Single Person Discount and benefits that entitle them to receive the local successor to Council Tax Benefit.</p>

Pregnancy and Maternity	No specific impact	
Race	No specific impact	
Religion or Belief	No specific impact	
Gender	There are more women over 65 than men over 65 in Southampton. This proposal will therefore disproportionately impact on women; particularly single women (see marriage and civil partnership above).	Encourage eligible residents aged over 65 to claim benefits that they are entitled to including; the Single Person Discount and benefits that entitle them to receive the local successor to Council Tax Benefit.
Sexual Orientation	No specific impact	
Community Safety	No specific impact	
Poverty	<p>Currently the total value of the 10% discount for over 65's in Southampton is over £940,000 per annum. This proposal would remove this discount leading to the majority of existing recipients of the discount being charged more for their Council Tax.</p> <p>This increased cost will clearly impact on all those in receipt of the discount now. However, those residents in receipt of Council Tax Benefit, predominantly those with the lowest incomes in the City, will still receive a local Council Tax Benefit if this proposal is approved, thereby protecting them from the impact of this proposal.</p>	Encourage eligible residents aged over 65 to claim benefits that they are entitled to including; the Single Person Discount and benefits that entitle them to receive the local successor to Council Tax Benefit, such as the Pension Credit Guarantee.
Other Significant Impacts		

Name or Brief Description of Proposal	Removal of the 100% Council Tax Discount for Special Constables																											
Volumes (numbers of customers) and Profile	<p>The 100% Council Tax Discount for Special Constables was introduced on 1st April 2010. The discount is currently awarded to 41 households in Southampton. The current total value of the discount is about £50,000.</p> <p>The table below provides a breakdown of the discount for 2012/13.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 25%;">Council Tax Band</th> <th style="width: 25%;">Number of households in receipt of the Special Constables Discount</th> <th style="width: 50%;">Annual Value of Discount £</th> </tr> </thead> <tbody> <tr><td>A</td><td>9</td><td>964.56</td></tr> <tr><td>B</td><td>15</td><td>1,125.32</td></tr> <tr><td>C</td><td>11</td><td>1,286.08</td></tr> <tr><td>D</td><td>5</td><td>1,446.84</td></tr> <tr><td>E</td><td>0</td><td>1,768.36</td></tr> <tr><td>F</td><td>0</td><td>2,089.88</td></tr> <tr><td>G</td><td>1</td><td>2,411.40</td></tr> <tr><td>H</td><td>0</td><td>2,893.68</td></tr> </tbody> </table>	Council Tax Band	Number of households in receipt of the Special Constables Discount	Annual Value of Discount £	A	9	964.56	B	15	1,125.32	C	11	1,286.08	D	5	1,446.84	E	0	1,768.36	F	0	2,089.88	G	1	2,411.40	H	0	2,893.68
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Summary of Impact and Issues	<p>The 100% Council Tax Discount for Special Constables is awarded to all Special Constables who reside in a property within Southampton where there is a liability for Council Tax and serve within Southampton.</p> <p>Currently 41 households benefit from the discount. The removal of this discount will mean that the majority of households currently in receipt of the discount will have to pay Council Tax in full. At the 2012/13 levels of Council Tax this would equate to additional costs of between £964.56 (Band A) and £2893.68 (Band H) per household, per annum. The cost increase is less for those claiming the 25% Single Person Discount.</p> <p>This discount is not offered by other councils in Hampshire. Removing the discount could discourage residents from applying to become Special Constables,</p>																											

	<p>although according to their website Hampshire Constabulary is not currently recruiting Special Constables.</p> <p>The proposal could encourage those currently volunteering to resign or serve outside the City. This could impact on levels of public reassurance across the City in relation to crime and anti-social behaviour.</p>
Potential Positive Impacts	If recruitment becomes an issue Southampton City Council could, with Hampshire Constabulary, encourage organisations across the City to consider how they can incentivise individuals to become Special Constables.
Responsible Service Manager	
Date	

Approved by Senior Manager	Andy Lowe, Head of Finance and IT
Signature	
Date	

Potential Negative Impacts

Impact Assessment	Details of Impact	Possible Solutions
Age	No specific impact	
Disability	No specific impact	
Gender Reassignment	No specific impact	
Marriage and Civil Partnership	No specific impact	
Pregnancy and Maternity	No specific impact	
Race	No specific impact	
Religion or Belief	No specific impact	
Gender	No specific impact	
Sexual Orientation	No specific impact	
Community Safety	<p>The removal of the Special Constable Council Tax discount may discourage residents from applying to become Special Constables and could encourage some existing Special Constables to resign or seek a transfer out of Southampton.</p> <p>This could decrease levels of public reassurance across the City in relation to crime and anti-social behaviour, and reduce the capacity to police Southampton especially if it is coupled with other issues like cuts to policing budgets impacting on the frontline.</p>	<p>Recruitment of Specials and other police volunteers is not problematic as many people want to do this as a route into the Force and therefore the actual impact of cutting this incentive may be balanced out with other reasons for volunteering.</p> <p>If recruitment becomes an issue Southampton City Council could, with Hampshire Constabulary, encourage organisations across the City to consider how they can incentivise individuals to become Special Constables.</p>
Poverty	No specific impact	
Other Significant Impacts		