

## Equality and Safety Impact Assessment

The **Public Sector Equality Duty** (Section 149 of the Equality Act) requires public bodies to have due regard to the need to eliminate discrimination, advance equality of opportunity, and foster good relations between different people carrying out their activities.

The Equality Duty supports good decision making – it encourages public bodies to be more efficient and effective by understanding how different people will be affected by their activities, so that their policies and services are appropriate and accessible to all and meet different people’s needs. The Council’s Equality and Safety Impact Assessment (ESIA) includes an assessment of the community safety impact assessment to comply with Section 17 of the Crime and Disorder Act and will enable the Council to better understand the potential impact of proposals and consider mitigating action.

<b>Name or Brief Description of Proposal</b>	Increase council tax premium for: <ul style="list-style-type: none"> <li>• second home owners and</li> <li>• empty homes after one year</li> </ul>
<b>Brief Service Profile (including number of customers)</b>	
<p>The proposals are to:</p> <ul style="list-style-type: none"> <li>• introduce a council tax premium of 100% on second homes (subject to legislation being approved)</li> <li>• introduce a council tax premium of 100% where a property has been empty for more than 12 months (subject to legislation being approved)</li> </ul> <p>As of 27 September 2023, there are 906 properties currently registered as being unoccupied and furnished, and therefore <b>potentially</b> second homes. Most are within council tax bands A to C.</p> <p>This means doubling the council tax that they will have to pay. As of 27 September 2023, there are currently 278 properties that have been empty for between 12 months and 24 months. Most are within council tax bands A to C</p>	
<b>Summary of Impact and Issues</b>	
<p>The proposals are to-</p> <ol style="list-style-type: none"> <li><b>a) Introduce a council tax premium of 100% for people with second homes</b> This means doubling the council tax that they will have to pay.</li> <li><b>b) Introduce a council tax premium of 100% for people with properties that have remained empty for 12 months or more</b> This will change the current policy of charging a 100% premium where a property is empty and unfurnished for a period from 2 years</li> </ol>	

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The proposals to introduce the two council tax premiums above are linked to the Levelling up and Regeneration Bill which is currently going through Parliament. So they can only be implemented once this Bill becomes law. They are supported by the Local Government Association

[Levelling Up and Regeneration Bill, Second Reading, House of Lords, 17 January 2023 | Local Government Association](#)

The changes to policy will apply to all taxpayers who have dwellings which meet the criteria irrespective of whether they have any protected characteristics or not.

### Potential Positive Impacts

The proposals will generate additional Council Tax revenue for precepting bodies; facilitating the delivery of essential front-line services.

The key rationale for the recommendations is to:

- Incentivise the occupation of empty properties
- Discourage, or generate additional income from, second home ownership in order to ensure the supply of homes to meet local housing needs

<b>Responsible Service Manager</b>	Andrew Armour, Revenues and Benefits Service Manager
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<b>Date</b>	
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<b>Approved by Senior Manager</b>	Vanessa Shahani, Head, Income and Expenditure
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<b>Date</b>	
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Impact Assessment	Details of Impact	Possible Solutions & Mitigating Actions
<b>Age</b>	There are no specific benefits or disadvantages that have been identified as a result of these proposals.	There are no specific benefits or disadvantages that have been identified for this group as a result of these proposals. As the impact has currently been identified as neutral, no mitigating actions are suggested. This could change as a result of consultation and, if this is the case, will be taken into account when making the final decision about any changes to the current scheme.
<b>Disability</b>	There are no specific benefits or disadvantages that have been identified as a result of these proposals.	There are no specific benefits or disadvantages that have been identified for this group as a result of these proposals. As the impact has currently

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		<p>been identified as neutral, no mitigating actions are suggested. This could change as a result of consultation and, if this is the case, will be taken into account when making the final decision about any changes to the current scheme.</p>
<b>Gender Reassignment</b>	<p>There are no specific benefits or disadvantages that have been identified as a result of these proposals.</p>	<p>There are no specific benefits or disadvantages that have been identified for this group as a result of these proposals. As the impact has currently been identified as neutral, no mitigating actions are suggested. This could change as a result of consultation and, if this is the case, will be taken into account when making the final decision about any changes to the current scheme.</p>
<b>Care Experienced</b>	<p>There are no specific benefits or disadvantages that have been identified as a result of these proposals.</p>	<p>There are no specific benefits or disadvantages that have been identified for this group as a result of these proposals. As the impact has currently been identified as neutral, no mitigating actions are suggested. This could change as a result of consultation and, if this is the case, will be taken into account when making the final decision about any changes to the current scheme.</p>
<b>Marriage and Civil Partnership</b>	<p>There are no specific benefits or disadvantages that have been identified as a result of these proposals.</p>	<p>There are no specific benefits or disadvantages that have been identified for this group as a result of these proposals. As the impact has currently been identified as neutral, no mitigating actions are suggested. This could change as a result of consultation and, if this is the case, will be taken into account when</p>

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		making the final decision about any changes to the current scheme.
<b>Pregnancy and Maternity</b>	There are no specific benefits or disadvantages that have been identified as a result of these proposals.	There are no specific benefits or disadvantages that have been identified for this group as a result of these proposals. As the impact has currently been identified as neutral, no mitigating actions are suggested. This could change as a result of consultation and, if this is the case, will be taken into account when making the final decision about any changes to the current scheme.
<b>Race</b>	There are no specific benefits or disadvantages that have been identified as a result of these proposals.	There are no specific benefits or disadvantages that have been identified for this group as a result of these proposals. As the impact has currently been identified as neutral, no mitigating actions are suggested. This could change as a result of consultation and, if this is the case, will be taken into account when making the final decision about any changes to the current scheme.
<b>Religion or Belief</b>	There are no specific benefits or disadvantages that have been identified as a result of these proposals.	There are no specific benefits or disadvantages that have been identified for this group as a result of these proposals. As the impact has currently been identified as neutral, no mitigating actions are suggested. This could change as a result of consultation and, if this is the case, will be taken into account when making the final decision about any changes to the current scheme.
<b>Sex</b>	There are no specific benefits or disadvantages that have been	There are no specific benefits or disadvantages that have been identified for this group

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	identified as a result of these proposals.	as a result of these proposals. As the impact has currently been identified as neutral, no mitigating actions are suggested. This could change as a result of consultation and, if this is the case, will be taken into account when making the final decision about any changes to the current scheme.
<b>Sexual Orientation</b>	There are no specific benefits or disadvantages that have been identified as a result of these proposals.	There are no specific benefits or disadvantages that have been identified for this group as a result of these proposals. As the impact has currently been identified as neutral, no mitigating actions are suggested. This could change as a result of consultation and, if this is the case, will be taken into account when making the final decision about any changes to the current scheme.
<b>Community Safety</b>	None identified at this time. This could change as a result of consultation and, if this is the case, will be taken into account when making the final decision about any changes to the current scheme.	
<b>Poverty</b>	None identified at this time. This could change as a result of consultation and, if this is the case, will be taken into account when making the final decision about any changes to the current scheme.	Consultation might highlight other impacts and solutions and, if this is the case, will be taken into account when making the final decision about any changes to the current scheme.
<b>Health &amp; Wellbeing</b>	None identified at this time. This could change as a result of consultation and, if this is the case, will be taken into account when making the final decision about any changes to the current scheme.	

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<b>Other Significant Impacts</b>	<p>Increasing housing supply locally and bringing properties back into the currently short supply of local private rental sector has the potential to benefit a broad spectrum of groups who have protected characteristics.</p> <p>The proposals to introduce the council tax premiums for second homes and properties that have been empty for 12 months or more, could incentivise homeowners to release their properties onto the market, for either sale or rent. If offered for rent, this could help ease local housing pressures. The majority of the properties are in the lower council tax bands (A to C) so could help ease pressures in the private rented sector</p>	