

Equality Impact Assessment – Introduction of Council Tax - Second Home Premium Appendix 1

Name and job title of completing officer

Jayne Carpenter, Revenues and Benefits Manager

1. Summary of Proposal, impact on groups with protected characteristics and mitigating actions

<p>a) What is your proposal? To introduce a Council Tax Second Home premium from the financial year 2025/26. A premium of 100% will be added to properties that are recorded as a second homes. A second home is defined as a property that is occupied periodically and is substantially furnished.</p> <p>Initial calculations suggest that 362 properties would be impacted by the introduction of the premium.</p>
<p>b) Impact on groups with protected characteristics and mitigating actions</p> <p>None identified</p>
<p>c) Summarise any potential negative impact(s) identified and mitigating actions</p> <p>N/A</p>

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2. Assessing impact

<p>You are required to undertake a detailed analysis of the impact of your proposals on groups with protected characteristics. You should refer to borough profile data, equalities data, service user information, consultation responses and any other relevant data/evidence to help you assess and explain what impact (if any) your proposal(s) will have on each group. Where there are gaps in data, you should state this in the boxes below and what action (if any), you will take to address this in the future.</p>	<p>What does the evidence tell you about the impact your proposal may have on groups with protected characteristics? Click the relevant box to indicate whether your proposal will have a positive impact, negative (minor, major) or no impact</p>
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Protected characteristics	For each protected characteristic, explain in detail what the evidence is suggesting and the impact of your proposal (if any). Click the appropriate box on the right to indicate the outcome of your analysis.	Positive impact	Minor impact	Major impact	No Impact
Age	This proposal is only affecting second home owners. Council Tax is only payable by persons over the age of 18. Age is not held on the Council Tax records unless noted as an indicator of vulnerability. This policy is not dependent a Council Tax payers age.				✓
Disability	This proposal is only affecting second home owners not on a Council Tax payers' disability. A customer's disability will only be held on the Council Tax records if they are: a) claiming a disabled band reduction which is only applicable on occupied properties defined as their main residence b) claiming a discount as a carer of someone else in the property which is only applicable on occupied properties defined as their main residence c) Claiming a discount as severely mentally impaired which is only applicable on occupied properties defined as their main residence.				✓
Gender assignment	This proposal is only affecting second home owners not on a Council Tax payers gender reassignment. This information is not held on the Council Tax records				✓

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Marriage and civil partnership	This proposal is only affecting second home owners. Whilst a Council Tax payers title may be held on our records, this policy is not dependent a Council Tax payers marital or civil partnership status.				✓
Pregnancy and maternity	This proposal is only affecting second home owners and not on a Council Tax payers' pregnancy or maternity status. This information is not held on the Council Tax records unless it has been noted as indicator of vulnerability.				✓
Race/Ethnicity	This proposal is only affecting second home owners and not a Council Tax payers' race/ethnicity. This information is not held on the Council Tax records.				✓
Religion or belief	This proposal is only affecting owners of second homes not on a Council Tax payers' religion or belief. This information is not held on the Council Tax records.				✓
Sex	This proposal is only affecting second home owners and is not dependant not on the sex of the Council Tax payer.				✓
Sexual Orientation	This proposal is only affecting owners of second homes not on a Council Tax payers' sexual orientation. This information is not held on the Council Tax records.				✓

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3. Actions to mitigate/remove negative impact

Only complete this section if your assessment (in section 2) suggests that your proposals may have a negative impact on groups with protected characteristics.

In the table below, please state what these potential negative impact(s) are, mitigating actions and steps taken to ensure that these measures will address and remove any negative impacts identified and by when. Please also state how you will monitor the impact of your proposal once implemented.

State what the negative impact(s) are for each group identified in section 2. In addition, you should also consider and state potential risks associated with your proposal.	Measures to mitigate negative impact (provide details, including details of and additional consultation undertaken/to be carried out in the future). If you are unable to identify measures to mitigate impact, please state so and provide a brief explanation	What action(s) will you take to assess whether these measures have addressed and removed any negative impacts identified in your analysis? Please provide details. If you have previously stated that you are unable to identify measures to mitigate impact please state below.	Deadline date	Lead Officer

Signed: Jayne Carpenter, Revenue and Benefits Manager
 Date: 22 January 2024