

Equality Impact Assessment: *Exeter Council Tax Premiums 2024-25*

The Equality Act 2010 includes a general duty which requires public authorities, in the exercise of their functions, to have due regard to the need to:

- **Eliminate discrimination**, harassment and victimisation and any other conduct that is prohibited by or under the Act.
- **Advance equality of opportunity** between people who share a relevant protected characteristic and people who do not share it.
- **Foster good relations** between people who share a relevant protected characteristic and those who do not

In order to comply with the general duty authorities must assess the impact on equality of decisions, policies and practices. These duties do not prevent the authority from reducing services where necessary, but they offer a way of developing proposals that consider the impacts on all members of the community.

Authorities which fail to carry out equality impact assessments risk making poor and unfair decisions which may discriminate against particular groups and worsen inequality.

Committee name and date:	Report Title	Decisions being recommended:	People with protected characteristics potentially impacted by the decisions to be made:
Executive – 07/02/2023 Council – 21/02/2023	Exeter Council Tax Premiums 2024-25	(1) The application of the current premium of 100% for all dwellings which are unoccupied and substantially unfurnished (empty dwellings) from a period of one year with effect from 1st April 2024;	It is assumed that the empty unfurnished change will affect any resident who owns an empty property or who become the owners of an empty property. It is assumed that the empty

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		<p>(2) The application of a premium of 100% for all dwellings which are unoccupied but substantially furnished with effect from 1st April 2024; and</p> <p>(3) That the Section 151 Officer is given delegated powers to implement the policy in line with the Council's requirements and any guidance given by the Secretary of State.</p>	<p>uninhabitable change will affect any resident who owns an empty property that is, or will be renovated or who becomes the owner of such an empty property.</p> <p>It is assumed that the second home change will affect any resident who owns and has the income to sustain ownership of a second property.</p>

Factors to consider in the assessment: For each of the groups below, an assessment has been made on whether the proposed decision will have a **positive, negative or neutral impact**. This is must be noted in the table below alongside brief details of why this conclusion has been reached and notes of any mitigation proposed. Where the impact is negative, a **high, medium or low assessment** is given. The assessment rates the impact of the policy based on the current situation (i.e. disregarding any actions planned to be carried out in future).

High impact – a significant potential impact, risk of exposure, history of complaints, no mitigating measures in place etc.

Medium impact –some potential impact exists, some mitigating measures are in place, poor evidence

Low impact – almost no relevancy to the process, e.g. an area that is very much legislation led and where the Council has very little discretion

Protected characteristic/ area of interest	Positive or Negative Impact	High, Medium or Low Impact	Reason
Race and ethnicity (including Gypsies and Travellers; migrant workers; asylum seekers).	Neutral		May impact any households with second or empty unfurnished or empty uninhabitable homes.

Protected characteristic/ area of interest	Positive or Negative Impact	High, Medium or Low Impact	Reason
Disability: as defined by the Equality Act – a person has a disability if they have a physical or mental impairment that has a substantial and long-term adverse impact on their ability to carry out normal day-to-day activities.	Negative	Low	May impact any households with second or empty unfurnished or empty uninhabitable homes.
Sex/Gender	Neutral		
Gender reassignment	Neutral		
Religion and belief (includes no belief, some philosophical beliefs such as Buddhism and sects within religions).	Neutral		
Sexual orientation (including heterosexual, lesbian, gay, bisexual).	Neutral		
Age (children and young people aged 0-24; adults aged 25-50; younger older people aged 51-75/80; older people 81+; frail older people; people living with age related conditions. The age categories are for illustration only as overriding consideration should be given to needs).	Negative		May impact any households with second or empty unfurnished or empty uninhabitable homes.
Pregnancy and maternity including new and breast feeding mothers	Negative		May impact any households with second or empty unfurnished or empty uninhabitable homes.
Marriage and civil partnership status	Neutral		

Actions identified that will mitigate any negative impacts and/or promote inclusion

- **Advertising the changes (as legislation dictates) 12 months in advance of applying a premium to the Council Tax charge.**
- **Contacting those directly affected prior to the 2024/25 annual billing process to advise of the premium being applied, giving chance for alternative solutions to be found if applicable**

- **Close liaison with ECC Empty Homes Team to contact affected residents to assist bringing properties into use as a main residence, that will not be subject to the premium charge**
- **Offering advice on organisations able to assist with increased debt**

Officer: Jayne Hanson

Date: 02 December 2022