

Appendix G - Impact Needs/Requirement Assessment Completion Form

Department: Brent Customer Services	Person Responsible: Richard Vallis
Service Area: Revenues & Benefits	Timescale for Equality Impact Assessment : To be completed by 28 November
Date: November 2012	Completion date: 26 November 2012
Name of service/policy/procedure/project etc: Council Tax Discounts and Exemptions changes for empty and second homes	Is the service/policy/procedure/project etc: New <input checked="" type="checkbox"/> Old <input type="checkbox"/>
Predictive <input checked="" type="checkbox"/> Retrospective <input type="checkbox"/>	Adverse impact <input type="checkbox"/> Not found <input checked="" type="checkbox"/> Found <input type="checkbox"/> Service/policy/procedure/project etc, amended to stop or reduce adverse impact Yes <input type="checkbox"/> No <input type="checkbox"/>
Is there likely to be a differential impact on any group? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Please state below:
1. Grounds of race: Ethnicity, nationality or national origin e.g. people of different ethnic backgrounds including Gypsies and Travellers and Refugees/ Asylum Seekers Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	2. Grounds of gender: Sex, marital status, transgendered people and people with caring responsibilities Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
3. Grounds of disability: Physical or sensory impairment, mental disability or learning disability Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	4. Grounds of faith or belief: Religion/faith including people who do not have a religion Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
5. Grounds of sexual orientation: Lesbian, Gay and bisexual Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	6. Grounds of age: Older people, children and young People Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Consultation conducted Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Person responsible for arranging the review: Richard Vallis	Person responsible for publishing results of Equality Impact Assessment: Richard Vallis
Person responsible for monitoring: Richard Vallis	Date results due to be published and where: Special Full Council meeting 10 December 2012
Signed: Richard Vallis	Date: 26 November 2012

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Please note that you must complete this form if you are undertaking a formal Impact Needs/Requirement Assessment. You may also wish to use this form for guidance to undertake an initial assessment, please indicate.

1. What is the service/policy/procedure/project etc to be assessed?

Changes to Council Tax exemptions taking effect from 1 April 2013 allow the Council discretion to vary the discount applicable to certain classes of empty domestic properties. These relate to:-

1. Class "A" properties – properties which are undergoing alteration or are uninhabitable. These are currently exempt from Council tax for 12 months. The new regulations allow the council to set a discount ranging from 0% to 100% for this class of property. Proposal is to set a discount of 50%
2. Class "C" properties – properties which are empty and unfurnished. These are currently exempt from Council tax for 6 months. The new regulations allow the council to set a discount ranging from 0% to 100% for this class of property. Proposal is to set a discount of 0%

In addition it is proposed to allow authorities to remove the 10% discount applicable to owners of second homes (furnished properties that are no-ones main residence) and raise a 150% charge to owners of long term empty properties (properties that have been empty for more than 2 years).

Note that owners of empty furnished properties are currently treated as second homes and receive a 10% discount. Under the new proposals this 10% discount will be removed which will result in the council tax charges for empty furnished and empty unfurnished properties being the same

2. Briefly describe the aim of the service/policy etc? What needs or duties is it designed to meet? How does it differ from any existing services/ policies etc in this area

Maximise income from Council tax. It is proposed to use the additional income (approx. £1.2M) from this to offset the cost to the council of reduction in Council tax benefit funding from 1/4/2013 (council tax benefit being replaced by a new council tax support scheme designed by the council).

The change will also encourage owners of empty homes to bring them back into use quicker than at present and so will assist the Council's Empty Homes team in meeting their objectives

3. Are the aims consistent with the council's Comprehensive Equality Policy?

Yes:-

- One Borough – by levying a charge on empty properties this will encourage owners to bring them back into use earlier. This will make more homes available for occupation and help alleviate the pressures on the current housing market. In addition the Council Tax raised from these charges will be used to offset the reductions in benefit grant which will result in a more generous Council Tax support scheme which will help those least able to pay.
- One Community – empty homes can be a blight on the community, anything that encourages their use or bringing back to a decent standard will only improve the area and the quality of the housing stock
- One Council – one of the priorities is to maximise the housing stock, and this change will help achieve that. Based on the limited data we hold about those affected by the proposals there is no evidence of these changes affecting any one group or community.

4. Is there any evidence to suggest that this could affect some groups of people? Is there an adverse impact around race/gender/disability/faith/sexual orientation/health etc? What are the reasons for this adverse impact?

There are no ethnicity/gender/faith/sexual orientations details held about the owners of properties that may be affected by the changes. However those affected are property owners whether they be private individuals, housing associations or private companies. There is no evidence of specific groups of people being affected. At any one point in time there are approximately 2,000 owners that will be affected by these changes.

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5. Please describe the evidence you have used to make your judgement. What existing data for example (qualitative or quantitative) have you used to form your judgement? Please supply us with the evidence you used to make your judgement separately (by race, gender and disability etc).

Details of taxpayers held on Council tax database. An analysis of the banding of properties and types of owner has been done (private individuals, companies, housing associations etc.). Less than 65% of properties affected are owned by private individuals, although this figure fluctuates depending upon class of property. With regards to the bands (properties are allocated one of 8 bands, A – H these bands reflecting the value of the property with A being the lowest and H the highest) the average band was C/D, i.e. mid range.

For Class C empty properties, (properties unfurnished for up to 6 months), 56% of these properties are owned by private companies or Housing Associations (out of a total of 650). This reflects many of these properties being owned by landlords, the properties being empty in between tenancies. By removing the current exemption this may reduce the length of time these properties are vacant. The average Council Tax band for these is "C" (this probably reflecting the numbers of housing association accommodation). With regards to empty properties owned by private individuals most of these are empty for short periods in between a change in ownership, or where a sale is pending.

For Class A empty properties (those undergoing alterations for up to 12 months) 80% are owned by private individuals (out of a total of 400). Rather than remove the exemption totally a 50% discount is recommended, this reflecting the physical condition of the property and the efforts being made to bring them back into use. The average band for these is "D", this reflecting the higher ratio of properties owned by private individuals

In respect of long term empty properties 72% are owned by private individuals (out of a total of 484) and the average Band is C/D.

For second homes there are 490 affected properties.

6. Are there any unmet needs/requirements that can be identified that affect specific groups? (Please refer to provisions of the Disability Discrimination Act and the regulations on sexual orientation and faith, Age regulations/legislation if applicable)

No

7. Have you consulted externally as part of your assessment? Who have you consulted with? What methods did you use? What have you done with the results i.e. how do you intend to use the information gathered as part of the consultation?

Whilst this aspect was not consulted upon there was consultation on the Council Tax Support scheme proposals. The results of this are contained in the main report.

8. Have you published the results of the consultation, if so where?

See above

9. Is there a public concern (in the media etc) that this function or policy is being operated in a discriminatory manner?

No

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10. If in your judgement, the proposed service/policy etc does have an adverse impact, can that impact be justified? You need to think about whether the proposed service/policy etc will have a positive or negative effect on the promotion of equality of opportunity, if it will help eliminate discrimination in any way, or encourage or hinder community relations.

Owners may consider the imposition of having to pay Council Tax on properties that have been empty for a short time unfair. However the charges will be the same as for empty furnished properties and will also encourage the use of empty properties at a time when there huge are pressures and demands on the housing stock.

If any owner claims exceptional hardship as a result of having to pay these charges the Council does have the power to consider remitting the debt or if the circumstances allow to defer payment pending a possible sale of the property

11. If the impact cannot be justified, how do you intend to deal with it?

Not applicable

12. What can be done to improve access to/take up of services?

Not applicable

13. What is the justification for taking these measures?

1. To offset the cost to the council of funding the council tax support scheme – if these measures weren't taken it would possibly result in a less generous scheme with customers having to pay more Council Tax. This coupled with the welfare reform changes could result in the most vulnerable suffering the most, as well as presenting collection difficulties for the Council.
2. To encourage the use of empty properties – levying a charge on empty properties should have a positive impact on owners utilising the use of their asset and making them available for occupation as soon as possible. Given the current pressures on the housing market anything that can be done to increase the housing stock has to be welcomed.
3. To encourage owners to bring properties into a decent state of repair – by making a partial charge in respect of uninhabitable properties this should encourage owners to complete the necessary works as soon as possible thereby making them available for use
4. These measures will compliment the actions of the Council's empty homes team in ensuring that properties are brought back into use as soon as practically possible

14. Please provide us with separate evidence of how you intend to monitor in the future. Please give the name of the person who will be responsible for this on the front page.

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Income from this will be monitored together with any comments and feedback from those affected

15. What are your recommendations based on the conclusions and comments of this assessment?

For the council to exercise its discretion and introduce from 1 April 2013:

1. Class "A" properties – reduce the current 100% exemption to 50%
2. Class "C" properties reduce the current 100% exemption to 0%
3. Long term empties – to levy the 50% premium so that the charge for properties empty for more than 2 years is 150%
4. Second Homes – to remove the current 10% discount so that owners of second homes pay 100% council tax

Should you:

1. Take any immediate action? No
2. Develop equality objectives and targets based on the conclusions? No
3. Carry out further research? No

16. If equality objectives and targets need to be developed, please list them here.

Not applicable

17. What will your resource allocation for action comprise of?

The new discounts applicable to these classes of empty property will be reviewed having regard to additional changes raised, collection, changes to numbers of properties that fall within these classes, etc. This will be done by the Revenues Client team and reported to the departmental management team.

If you need more space for any of your answers please continue on a separate sheet



Signed by the manager undertaking the assessment:

Full name (in capitals please): RICHARD VALLIS

Date: 21 November 2012

Service Area and position in the council: Revenues & IT Client Manager, Brent Customer Services

Details of others involved in the assessment - auditing team/peer review: Elizabeth Bryan, Neil Gann

Once you have completed this form, please take a copy and send it to: **The Corporate Diversity Team, Room 5 Brent Town Hall, Forty Lane, Wembley, Middlesex HA9 9HD**