

Equality Impact Assessment

Withdrawal of revenues 28 day empty &
unfurnished exemption

Section 1: Introduction and background

What is being assessed?	Withdrawal of the 28 day exemption for Council Tax on empty & unfurnished properties
Business unit	Revenues
Job title of assessor	Revenues Manager
Strategic Management Lead	Paul Anderson, Executive Head for People and Environment
Date of assessment	07/10/2021
Is this a new or existing function or policy?	Existing function – change to the exemption

Description of the function or policy, including:

- **The aims and scope**
- **The main beneficiaries or users**
- **The main equality issues and barriers, and the protected characteristics¹ they relate to (not all assessments will encounter issues relating to every protected characteristic)**

Mole Valley District Council currently grants a 100% exemption for 28 days on properties that are empty and unfurnished.

The main users for these are MVDC residents/owners that are responsible to pay Council Tax.

Currently MVDC have a total of 319 empty properties that potentially have had the 100% exemption for 28 days. There a total of 39000 properties on the Council Tax list.

No impacts, positive or negative, have been identified for protected groups as a result of this assessment.

Description of how the function or policy fits into the Council's Corporate Priorities or other local, regional or national plans and priorities

Removing the 28 day exemption for Council Tax on empty & unfurnished properties fits with the guiding principle of the Council Strategy of 'Living within our Means'.

¹The protected characteristics are age, sex, disability, pregnancy and maternity, race and ethnicity, religion and belief, gender reassignment, sexual orientation, and marriage and civil partnership (Source: Equality Act 2010)

Section 2: Analysis and assessment

Indicate for each protected characteristic whether there may be a positive impact, negative impact, a mixture of both or no impact – using a tick <input type="checkbox"/> in the appropriate columns				
Protected characteristics	Positive	Negative	No impact	Reason
Age			✓	It is not considered that the removal of the exemption will have a significant impact, positive or negative based on age
Sex			✓	It is not considered that the removal of the exemption will have a significant impact, positive or negative based on sex
Disability			✓	It is not considered that the removal of the exemption will have a significant impact, positive or negative based on disability
Pregnancy and maternity			✓	It is not considered that the removal of the exemption will have a significant impact, positive or negative based on people that may be pregnant or on maternity leave
Race and ethnicity			✓	It is not considered that the removal of the exemption will have a significant impact, positive or negative based on race and ethnicity
Religion and belief			✓	It is not considered that the removal of the exemption will have a significant impact, positive or negative based on religion and belief
Gender reassignment			✓	It is not considered that the removal of the exemption will have a significant impact, positive or negative based on people who have undergone or are undergoing gender reassignment
Sexual orientation			✓	It is not considered that the removal of the exemption will have a significant impact, positive or negative based on sexual orientation

Marriage and civil partnership			✓	It is not considered that the removal of the exemption will have a significant impact, positive or negative based on whether a person is married or in a civil partnership
Other aspects to consider	Positive	Negative	No impact	Reason
Carers			✓	No immediate applications
Rural/urban access issues			✓	No immediate applications
HR issues (how will staff with protected characteristics be affected?)			✓	No immediate applications

What can be done to reduce the effects of any negative impacts?

Where negative impact cannot be completely diminished, can this be justified, and is it lawful?

No negative impacts on protected groups have been identified as a result of this assessment.

Withdrawal of the 100% exemption on 28 days for empty and unfurnished which will mean that 319 properties will be responsible to pay full charge of Council Tax. Same level of services will be provided to all residents.

Where there are positive impacts, what changes have been or will be made?

Who are the beneficiaries? How have they benefited?

No positive impacts on protected groups have been identified as a result of this assessment.

The same level of service will be provided.

Section 3: Evidence gathering and fact-finding

What evidence is available to support your views above?

Please include:

- A summary of the available evidence
- Identification of where there are gaps in the evidence (this may identify a need for more evidence in the action plan)
- What information is currently captured with respect to usage and take up of services.

- What the current situation is in relation to equality and diversity monitoring (where relevant)

We do not collect information regarding protected characteristics from our Council Tax payers; such as date of births, therefore we do not hold data that can be used in this assessment.

There are currently 319 empty and unfurnished properties within MVDC which does change month on month. The administrative work that is required by the Revenues team to ascertain that a property is empty and unfurnished is difficult to undertake.

How have stakeholders been involved in this assessment?

Who are they, and what is their view?

Service Manager and the Strategic Leadership Team have been involved in considering the withdrawal of the exemption.

Consulting other Surrey Local Authorities brings us in line.

Recommendations

Summary of the main recommendations (if any) arising from the assessment

There are no recommendations arising from this assessment.

Section 4: Action Plan

Actions needed to implement the EqIA recommendations (if any)

Issue	Action	Expected outcome	Who	Deadline for action
n/a	n/a	n/a	n/a	n/a