

Equality Impact Assessment – Council Tax Premia on Empty Properties

1. Assessment details

Name of activity or proposal being assessed:	Assessment of Council Tax Second Home and Empty Property premiums
Directorate:	Governance, People & Resources (GPR)
Service:	Welfare, Revenues and Business Support
Team:	Revenues (Council Tax)
Is this a new or existing activity?	<p>This is both a change and a new activity –</p> <p>A change in existing activity for empty properties – currently a premium is applied 2 years after a property becomes empty, this is changing to 1 year with effect from 1st April 2024.</p> <p>New- Second homes do not currently attract a premium, if approved at committee and full council before 31st March 2024 a 100% premium will be added to their Council Tax account after 12 months, so with effect from 1st April 2025.</p>
Are there related EIAs that could help inform this EIA? Yes or No (If Yes, please use this to inform this assessment)	Yes, there was a related EIA produced in 2012.

2. Contributors to the assessment (Name and Job title)

Responsible Lead Officer:	Annie Brown
Accountable Manager:	Graham Bourne
Additional stakeholders collaborating or contributing to this assessment:	

3. About the activity

Briefly describe the purpose of the activity being assessed:

Implementation of new National & Billing authority legislation to introduce Council Tax Premiums on second homes and properties that remain unoccupied and unfurnished for periods exceeding 1 year, as detailed in the Government's levelling Up and Regeneration Bill (the bill).

What are the desired outcomes of the activity?

The proposals will generate additional Council Tax revenue, facilitating the delivery of essential front-line services within Brighton and Hove. The key rationale for the recommendation 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.

Which key groups of people do you think are likely to be affected by the activity?

Service users and the wider community

4. Consultation and engagement

What consultations or engagement activities have already happened that you can use to inform this assessment?

- For example, relevant stakeholders, groups, people from within the council and externally consulted and engaged on this assessment. **If no consultation** has been done or it is not enough or in process – state this and describe your plans to address any gaps.

5.1	The Act does not require formal consultation with residents or Taxpayers. The Government consulted with local authorities on circumstances where properties could be exempted from the empty homes or second home premiums between the 6 th July and 31 st August 2023.
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5. Current data and impact monitoring

Do you currently collect and analyse the following data to enable monitoring of the impact of this activity? Consider all possible intersections.

The Council Tax does not collect any of this demographic data

Age	For council tax purposes we ask for the names of all residents over 18 in each property.
Disability and inclusive adjustments, coverage under equality act and not	NO
Ethnicity, 'Race', ethnic heritage (including Gypsy, Roma, Travellers)	NO
Religion, Belief, Spirituality, Faith, or Atheism	NO
Gender Identity and Sex (including non-binary and Intersex people)	NO
Gender Reassignment	NO
Sexual Orientation	NO
Marriage and Civil Partnership	NO
Pregnant people, Maternity, Paternity, Adoption, Menopause, (In)fertility (across the gender spectrum)	NO
Armed Forces Personnel, their families, and Veterans	NO
Expatriates, Migrants, Asylum Seekers, and Refugees	NO
Carers	NO
Looked after children, Care Leavers, Care and fostering experienced people	NO
Domestic and/or Sexual Abuse and Violence Survivors, and people in vulnerable situations (All aspects and intersections)	NO

Socio-economic Disadvantage	NO
Homelessness and associated risk and vulnerability	NO
Human Rights	NO
Another relevant group (please specify here and add additional rows as needed)	NO

Additional relevant groups that may be widely disadvantaged and have intersecting experiences that create exclusion and systemic barriers may include:

- Ex-offenders and people with unrelated convictions
- Lone parents
- People experiencing homelessness
- People facing literacy and numeracy barriers
- People on a low income and people living in the most deprived areas
- People who have experienced female genital mutilation (FGM)
- People who have experienced human trafficking or modern slavery
- People with experience of or living with addiction and/ or a substance use disorder (SUD)
- Sex workers

If you answered “NO” to any of the above, how will you gather this data to enable improved monitoring of impact for this activity?

No local data is held by the Council Tax team on the protected characteristics of owners of Second homes, or who own empty properties. General data held for England has been reviewed. [English Housing Survey 2021 to 2022: second homes - fact sheet - GOV.UK \(www.gov.uk\)](#)
This shows that couples without children make up the highest percentage of those with second homes. No impact on protected groups have been identified from the data we hold.

What are the arrangements you and your service have for monitoring, and reviewing the impact of this activity?

Monitoring through Customer contact and regular reviewing. Date to be set (following full council decision)

6. Impacts

5.1 Age

Does your analysis indicate a disproportionate impact relating to any particular Age group? For example: those under 16, young adults, with other intersections.	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.2 Disability:

Does your analysis indicate a disproportionate impact relating to Disability, considering our anticipatory duty?	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

What [inclusive adjustments](#) are you making for diverse disabled people impacted? For example: D/deaf, deafened, hard of hearing, blind, neurodivergent people, those with non-visible disabilities, and with access requirements that may not identify as disabled or meet the legal definition of disability, and have various intersections (Black and disabled, LGBTQIA+ and disabled).

5.3 Ethnicity, ‘Race’, ethnic heritage (including Gypsy, Roma, Travellers):

Does your analysis indicate a disproportionate impact relating to ethnicity?	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.4 Religion, Belief, Spirituality, Faith, or Atheism:

Does your analysis indicate a disproportionate impact relating to Religion, Belief, Spirituality, Faith, or Atheism?	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.5 Gender Identity and Sex:

Does your analysis indicate a disproportionate impact relating to Gender Identity and Sex (including non-binary and intersex people)?	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.6 Gender Reassignment:

Does your analysis indicate a disproportionate impact relating to Gender Reassignment?	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.7 Sexual Orientation:

Does your analysis indicate a disproportionate impact relating to Sexual Orientation?	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.8 Marriage and Civil Partnership:

Does your analysis indicate a disproportionate impact relating to Marriage and Civil Partnership?	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.9 Pregnant people, Maternity, Paternity, Adoption, Menopause, (In)fertility (across the gender spectrum):

Does your analysis indicate a disproportionate impact relating to Pregnant people, Maternity, Paternity, Adoption, Menopause, (In)fertility (across the gender spectrum)?	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.10 Armed Forces Personnel, their families, and Veterans:

Does your analysis indicate a disproportionate impact relating to Armed Forces Members and Veterans?	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.11 Expatriates, Migrants, Asylum Seekers, and Refugees:

Does your analysis indicate a disproportionate impact relating to Expatriates, Migrants, Asylum seekers, Refugees, those New to the UK, and UK visa or assigned legal status? (Especially considering for age, ethnicity, language, and various intersections)	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.12 [Carers](#):

Does your analysis indicate a disproportionate impact relating to Carers (Especially considering for age, ethnicity, language, and various intersections).	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.13 Looked after children, Care Leavers, Care and fostering experienced people:

Does your analysis indicate a disproportionate impact relating to Looked after children, Care Leavers, Care and fostering experienced children and adults (Especially considering for age, ethnicity, language, and various intersections).	We do not hold this data
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Also consider our Corporate Parenting Responsibility in connection to your activity.	
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.14 Homelessness:

Does your analysis indicate a disproportionate impact relating to people experiencing homelessness, and associated risk and vulnerability? (Especially considering for age, veteran, ethnicity, language, and various intersections)	Yes - Positive
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

Potential Positive impact - The premiums are designed to incentivize owners to bring properties back into use earlier than might otherwise be the case. This could improve the supply of housing in the city, bringing a range of social value benefits associated with any measure that may relieve pressure on housing demand, which remains very high in the city.

5.15 Domestic and/or Sexual Abuse and Violence Survivors, people in vulnerable situations:

Does your analysis indicate a disproportionate impact relating to Domestic Abuse and Violence Survivors, and people in vulnerable situations (All aspects and intersections)?	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.16 Socio-economic Disadvantage:

Does your analysis indicate a disproportionate impact relating to Socio-economic Disadvantage? (Especially considering for age, disability, D/deaf/ blind, ethnicity, expatriate background, and various intersections)	Yes - Positive
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

Potential positive impact - Increasing housing supply locally, and bringing empty 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, or who have been particularly impacted by the shortage of affordable homes in the city, including but not limited to:

- Those of working age and on relatively low incomes who are adversely impacted by the ‘rent gap’.
- Those with specific mobility issues who may struggle to find accommodation, which is both affordable, and suitable, according to their needs.
- Those who require alternative accommodation because they have been subject to domestic violence, abuse or harassment.
- Local residents who have refugee status

5.17 Human Rights:

Will your activity have a disproportionate impact relating to Human Rights?	We do not hold this data
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If “YES”, what are the positive and negative disproportionate impacts?

Please share relevant insights from data and engagement to show how conclusions about impact have been shaped. Include relevant data sources or references.

5.17 Cumulative, multiple intersectional, and complex impacts (including on additional relevant groups):

What cumulative or complex impacts might the activity have on people who are members of multiple Minoritised groups?

- For example: people belonging to the Gypsy, Roma, and/or Traveller community who are also disabled, LGBTQIA+, older disabled trans and non-binary people, older Black and Racially Minoritised disabled people of faith, young autistic people.
- Also consider wider disadvantaged and intersecting experiences that create exclusion and systemic barriers:
 - People experiencing homelessness
 - People on a low income and people living in the most deprived areas
 - People facing literacy and numeracy barriers
 - Lone parents
 - People with experience of or living with addiction and/ or a substance use disorder (SUD)
 - Sex workers
 - Ex-offenders and people with unrelated convictions
 - People who have experienced female genital mutilation (FGM)
 - People who have experienced human trafficking or modern slavery

Potential positive impact on homelessness in Brighton & Hove, by bringing properties back into use.

7. Action planning

Which action plans have the actions identified in the previous section been transferred to?

The following actions through improved monitoring –

Fair and inclusive Action Plan - will be able to monitor if there is a decrease in second Homes and or empty properties in Brighton or Hove, which will result in more available housing.

Through customer feedback/complaints.

Identify with empty property team how to monitor vulnerability issues in customers with Long-term Empty Properties.

Consider how we help in individual circumstances where protected characteristics are factors.

What SMART actions will be taken to address the disproportionate and cumulative impacts you have identified?

1. SMART Action 1 & 2

- Regularly monitor the number of Second Homes and empty properties in the Brighton & Hove City area.
- Monitor customer feedback and complaints regarding the application of premiums.

2. SMART Action 3 &4

- Liaise with the empty property team and monitor vulnerability issues in customers with Long-term empty properties.
- Consider how we help in individual circumstances where protected characteristics are factors.

8. Outcome of your assessment

What decision have you reached upon completing this Equality Impact Assessment? (Mark 'X' for any ONE option below)

Stop or pause the activity due to unmitigable disproportionate impacts because the evidence shows bias towards one or more groups.	
Adapt or change the activity to eliminate or mitigate disproportionate impacts and/or bias.	
Proceed with the activity as currently planned – no disproportionate impacts have been identified, or impacts will be mitigated by specified SMART actions.	X
Proceed with caution – disproportionate impacts have been identified but having considered all available options there are no other or proportionate ways to achieve the aim of the activity (for example, in extreme cases or where positive action is taken). Therefore, you are going to proceed with caution with this policy or practice knowing that it may favour some people less than others, providing justification for this decision.	

If your decision is to “Proceed with caution”, please provide a reasoning for this:

Summarise your overall equality impact assessment recommendations to include in any committee papers to help guide and support decision-making:

There may be positive and negative behaviours as a result of the changes to the empty property premia. Positive in terms of accelerating actions to bring homes back into use and negative in terms of avoidance behaviours.

There is a realisation that some properties affected are not deliberately kept empty, but that the owners cannot sell or let them for various reasons which are often beyond their control.

Introducing the additional charges could lead to an increase in financial burden in some cases.

Cases where there is an exceptional financial burden will be reviewed on an individual basis, through an established internal panel assessment.

Grand total of all domestic properties in the Valuation list for Brighton & Hove as at 7 January 2024 is 134,925.

Potential amount of empty properties attracting the premium on 1 April 2024 (that would have been empty for at least a year, based on current data) is 461.

9. Publication

All Equality Impact Assessments will be published. If you are recommending, and choosing not to publish your EIA, please provide a reason:

N/A

10. Directorate and Service Approval

Signatory:	Name and Job Title:	Date: DD-MMM-YY
Responsible Lead Officer:	Annie Brown	08-01-2024
Accountable Manager:	Graham Bourne	08-01-2024