

Draft Equality Impact Assessment – Council Tax Increases 2022

1. Introduction

1.1 Service:	Revenues, Benefits and Fraud
1.2 Name of proposal, policy, strategy or project:	To increase the Reigate & Banstead element of Council Tax by £5 per week from 01/04/2022
1.3 This is:	A change to an existing policy or strategy
1.4 Completing officer's name:	Simon Rosser
1.5 Date initially completed:	17/11/2021

2. About the proposal

*** Note that the term 'proposal' is used here to include any new services proposed for introduction, changes to an existing service, withdrawal of an existing service, any new policy or strategy or change to an existing policy or strategy, and any project ***

2.1 What is the main purpose of the proposal? <i>Please explain in one or two short paragraphs</i>
To increase the Reigate & Banstead element of Council Tax by the referendum limit – assumed to be 1.99% or £5 per Band D property (subject to confirmation by Government)

2.2 Why is it being introduced / reviewed / changed now? <i>This could be, for example, because of new government legislation or guidance, because of changing service user needs, or for financial reasons.</i>
The Council Tax is reviewed annually, as part of the Service & Financial Planning exercise, and is effective for the financial year 2022/23, by setting the Council Tax charge from 01/04/2022 to 31/03/2023

2.3 Who is the intended audience or target group(s) for the proposal?
Internal audience or group: -
External audience or group: All residents

3. Assessment of potential impact

Information about the protected characteristic groups as defined by the Equality Act is available [here](#). You should also use this assessment to consider impacts on other vulnerable groups such as those on low incomes.

In undertaking your assessment, please think about every stage of your process, including the design phase, any consultation, the delivery phase and once the proposal is up and running.

Who could be affected by your proposal?

3.1 Will the proposal affect people - service users, employees or the wider community?	Yes	Wider community
3.2 Will the proposal introduce a change which will significantly affect how services or functions are delivered?	Yes	Council Tax is charged to all liable persons who live in properties within the boundaries of Reigate & Banstead

Data and evidence

In undertaking this assessment, you will need to consider relevant data and evidence, depending on the people the proposal will affect, for example:

- Relevant information about service users held by your service
- Relevant information about staff (eg, the workforce equality information published on the [website](#), staff surveys etc)
- Relevant information about borough residents (eg the borough equality information published on the [website](#), service user surveys etc)
- Relevant information published by third party organisations (eg data, research studies etc)
- Feedback or information from organisations representing target equality groups

3.3 Please list the evidence / data sources you have considered in assessing the likely impact of your proposal	This proposal affects all persons who are liable to pay Council Tax in respect of their home (residential address), including those properties which are currently empty. The list of liable parties is maintained in the Council Tax system
3.4 Are there any significant gaps in the evidence base that mean it is difficult to assess the likely impact of your proposal?	No

Potential impact

3.5 Does your proposal relate to a service or function which information indicates is important to those with protected characteristics?	No	
3.6 Will the proposal intentionally target any particular protected characteristic group?	No	
3.7 Will the proposal intentionally exclude any particular protected characteristic group?	Yes	Children and persons under the age of 18 are not legally liable for Council Tax, and are therefore not affected by this proposal
3.8 Will the proposal be able to be equally accessed by all at every stage of the process? Or are there barriers that might inhibit access for some people?	Yes, equally accessible by all	
3.9 Does the proposal have the potential to reduce inequalities or improve outcomes for protected characteristic groups?	No	The Council Tax increase will affect all residents who have a liability for Council Tax. For those residents on low income, the Local Council Tax Support scheme is in place to provide support in the form of reductions in the liable amount, and further reductions can also be applied under discretionary powers contained in Section 13(1)(C) of the Local Government Finance Act 1992

3.10 Considering the above information, please summarise the likely impact on protected characteristic groups (within the organisation, outside the organisation or both) This may be direct, indirect or differential impact. Use the above link for definitions, and consider issues such as physical access to services, different cultural or social practices and how people are able to access information.

	Nature of impact	Please briefly explain your answer
Age including children, young people or older people	Neutral	Although persons under the age of 18 cannot be made liable for Council Tax, inability to pay or financial hardship may have an indirect effect on children and young people. The impact will be on all residents who are liable to pay Council Tax
Disability including physical, sensory or learning disability or long-term health impairment	Neutral	Possible impact if the individual is unable to pay the increased Council Tax or there is financial hardship. The Local Council Tax Support scheme and discretionary Section 13(a) reductions are in place to support those on low income or in financial hardship
Gender reassignment	Neutral	Possible impact if the individual is unable to pay the increased Council Tax or there is financial hardship. The Local Council Tax Support scheme and discretionary Section 13(a) reductions are in place to support those on low income or in financial hardship
Marriage and civil partnership	Neutral	Possible impact if the individual is unable to pay the increased Council Tax or there is financial hardship. The Local Council Tax Support scheme and discretionary Section 13(a) reductions are in place to support those on low income or in financial hardship
Pregnancy and maternity	Neutral	Possible impact if the individual is unable to pay the increased Council Tax or there is financial hardship. The Local Council Tax Support scheme and discretionary Section 13(a) reductions are in place to support those on low income or in financial hardship
Race or ethnicity	Neutral	Possible impact if the individual is unable to pay the increased Council Tax or there is financial hardship. The Local Council Tax Support scheme and discretionary Section 13(a) reductions are in place to support those on low income or in financial hardship
Religion or belief	Neutral	Possible impact if the individual is unable to pay the increased Council Tax or there is financial hardship. The Local Council Tax Support scheme and discretionary Section 13(a) reductions are in place to support those on low income or in financial hardship
Sex	Neutral	Possible impact if the individual is unable to pay the increased Council Tax or there is financial hardship. The Local Council Tax Support scheme and discretionary Section 13(a) reductions are in place to support those on low income or in financial hardship

Sexual orientation	Neutral	Possible impact if the individual is unable to pay the increased Council Tax or there is financial hardship. The Local Council Tax Support scheme and discretionary Section 13(a) reductions are in place to support those on low income or in financial hardship
Deprivation	Neutral	Possible impact if the individual is unable to pay the increased Council Tax or there is financial hardship. The Local Council Tax Support scheme and discretionary Section 13(a) reductions are in place to support those on low income or in financial hardship
Other vulnerable group	Neutral	Possible impact if the individual is unable to pay the increased Council Tax or there is financial hardship. The Local Council Tax Support scheme and discretionary Section 13(a) reductions are in place to support those on low income or in financial hardship

3.11 Has there been any consultation with relevant interested parties or is any consultation planned?

This could include consultation, further evidence gathering or changing or amended the proposed approach. Give consideration to both consultation within the Council (eg staff) and outside the Council (eg residents).

Yes, planned

3.12 What actions have been, or could be, taken to increase the positive impacts for people with protected characteristic(s) or other vulnerabilities? This could include changing or amending the proposed approach.

The approach to increase Council Tax applies to all residents equally

3.13 What actions have been, or could be, taken to reduce potential negative impacts on people with protected characteristic(s) or other vulnerabilities? This could include changing or amended the proposed approach, or allowing the proposal to be tailored to fit different individual circumstances

The approach to increase Council Tax applies to all residents equally. The Local Council Tax Support Scheme exists to assist those on low income or in financial hardship, including those within protected characteristic groups.

3.15 Are there any remaining negative impacts for people with protected characteristic(s) or other vulnerabilities? For example, physical, cultural or information access issues that cannot be resolved.

No

3.16 Is any remaining negative impact legal or intended? The Equality Act says discrimination can be justified if it can be demonstrated that this is a proportionate means of achieving a legitimate aim (for example, see [here](#)). However, this should always be a last resort.

No

IMPORTANT:

Any remaining negative unintended impacts must be drawn to the attention of the decision-maker (for example, the relevant Board or Committee).

The following must be considered by decision-makers before any final decision is made:

- **Does the assessment indicate any direct discrimination? If yes, the proposal would be unlawful and must be rejected.**
- **Does the assessment indicate any indirect discrimination? If yes, the proposal should be rejected unless it can be justified under legislation, for example:**
 - It is necessary to the Council effectively carrying out its function
 - The Council has been unable to find an alternative method of achieving its aims and objectives with a decreased discriminatory effect
 - The decision-maker considers that the means employed to achieve its aims and objectives are proportionate, necessary and appropriate.

In the event that there are negative impacts remaining and it is concluded that the proposal should still be agreed/implemented, it is highly recommended that consultation is carried out (including with representatives of the affected group) before the final proposal is agreed.

4. Monitoring and review

4.1 How do you proposed to monitor and review the impact of your proposal? Please outline how you will monitor the impact of your proposal, once implemented, on protected characteristic groups, and what the mechanisms for review are (for example if any negative impact is found to be occurring)

The Local Council Tax Support scheme is in place to support all residents who are on a low income and experiencing financial hardship. Residents that already receive support through this scheme will see their support increased in line with this Council Tax increase. Additionally, reductions of Council Tax liability can also be made at the discretion of the Council under relevant legislation.