

# EQUALITY IMPACT ASSESSMENT AND ANALYSIS (EqIAA)

## COUNCIL TAX (EXEMPTIONS AND DISCRETIONARY DISCOUNTS) AND THE LOCAL COUNCIL TAX SUPPORT SCHEME

### SECTION 1 - INTRODUCTION

This EqIAA covers the issue of proposals in relation to changes to council tax exemptions and discretionary discounts, and the local council tax support scheme.

There are two broad issues which are discussed within this document:-

1. Council Tax Exemptions and Discretionary Discounts
2. Council Tax Benefit (which will be replaced by a new Local Council Tax Support Scheme from April 2013)

#### Background

Council tax is a local tax set by the council based on the valuation band of a person's property. Homes are placed in one of eight valuation bands based on its value at 1 April 1991. South Gloucestershire Council is responsible for collecting council tax and this money funds about 20% of local public services, including refuse collection, social services, environmental health and education. Some of the money collected is passed to police and fire services.

Council tax bills may be reduced by the application of **discounts** and **exemptions** as follows:-

#### **Issue 1 - Council Tax Discounts**

**Single person** - If you are the only adult living in your property you are entitled to a 25% discount.

**Empty homes/second homes** - If there is no one living in a property, you may be entitled to a 10% discount.

**Disability** - Your bill may be reduced if you live in a property where changes have been made to help a resident child or adult who has a disability. For example:

- You have an extra bathroom or kitchen for the use of the person with the disability.
- A room is used for a special purpose, for example, dialysis.
- Extra space for someone who uses a wheelchair.

**Severely mentally impaired** - If you are severely mentally impaired (have severe learning difficulties, mental health problems or dementia) you may be entitled to a 25% discount. To be eligible, you must be certified by a registered medical practitioner and be entitled to one of the following benefits:

- Invalidity Benefit
- Attendance Allowance
- Constant Attendance Allowance
- Severe Disablement Allowance
- Disability/Living Allowance, Care Component at two highest rates
- Disablement Pension increment due to Constant Attendance needs
- Disability Working Allowance under specific conditions
- Unemployability Supplement
- Unemployability Allowance

**Carers** - You may be entitled to claim a discount if you provide care or support on behalf of a local authority, a charity, the government or you are employed by the person being cared for. You must live in premises provided for you and work for at least 24 hours a week and earn no more than £36 a week before deductions.

**Other discounts** - Certain people are not counted as living in a property. This means they do not have to pay council tax. These include:

- A full-time student, student nurse, apprentice, or a youth training trainee
- A person who lives in a hostel or nightshelter
- An 18/19 year-old who is still at school or has just left school
- A person in prison
- A member of a religious community
- A person who is severely mentally impaired
- A paid or unpaid carer
- A person who is in hospital (for more than 52 weeks) or a care home

### **Issue 1 - Council Tax Exemptions**

In some circumstances you do not have to pay council tax. Listed below are broad descriptions of the available exemptions:-

- Empty and unfurnished property (free for up to six months. After this time you will be charged the full rate)
- Property left empty by patient in hospital or care home
- Property left empty by person receiving care
- Property left empty by person providing care for another person
- Property occupied solely by people who are severely mentally impaired
- Property left empty because someone has died
- Newly built, altered or repaired properties
- Property unfit for habitation and where occupation is prohibited
- Property left empty by students
- Property occupied by students
- Property occupied only by people who are under 18
- Halls of residence
- Property left empty by somebody in prison
- Property left empty by a person who has become bankrupt
- Repossessed property
- Property owned by a charity (free for up to six months)

## Issue 2 - Council Tax Benefit

If you're on a low income, whether you're working or not, and need financial help to pay your Council Tax bill, you may be able to get Council Tax Benefit.

The DirectGov website offers a calculator for obtaining estimates of any benefits (available at: [http://www.direct.gov.uk/en/Diol1/DoltOnline/DoltOnlineByCategory/DG\\_172666](http://www.direct.gov.uk/en/Diol1/DoltOnline/DoltOnlineByCategory/DG_172666))

You may get Council Tax Benefit if you pay Council Tax and your income and capital (savings and investments) are below a certain level. You may apply whether you rent or own your home, or live rent-free. You could qualify if you are out of work, or in work and earning a wage.

**Second Adult Rebate** - You may get Second Adult Rebate if the person you share your home with is:-

- not your partner or civil partner
- aged 18 or over
- not paying you rent
- not paying Council Tax themselves
- on a low income

You may be able to get Second Adult Rebate even if you don't receive Council Tax Benefit. If you're either:-

- not entitled to Council Tax Benefit
- only entitled to benefit which would cover 25 per cent or less of your Council Tax

To work out Council Tax Benefit, the council looks at:

- money you and your partner or civil partner have coming in, including earnings, some benefits and tax credits and things like occupational pensions.
- your savings and your partner's or civil partner's savings.
- your circumstances: for example your age, the size of your family and their ages, if you or any of your family are disabled, and if anyone who lives with you could help with the rent.

The most Council Tax Benefit you can get is 100 per cent reduction on your bill.

If you're entitled to Income Support, income-based Jobseeker's Allowance or the 'guarantee credit' of Pension Credit you could get maximum help with your Council Tax.

**Table 1: Second Adult Rebate details**

Reason for Council Tax reduction	Percentage of reduction
Rebate for second adults on Income Support, income-based Jobseeker's Allowance or Pension Credit	25%
If the second adult's gross weekly income is less than £180.00	15%
If the second adult's gross weekly income is between £180.00 to £234.99	7.5%

If you're entitled to both Council Tax Benefit and Second Adult Rebate you'll get the one that gives you most money.

Council tax is administered under central government regulations. With the introduction of the Localism Act, new powers have been delegated to local authorities. In Autumn 2011, the government consulted on an opportunity to address some technical issues which have arisen in recent years. The government's proposals are to change legislation to some exemptions and discretionary discounts, with a view that they would come into effect from 1<sup>st</sup> April 2013 and be effective from subsequent years.

In April 2013, council tax benefit, the current means of helping people on low incomes meet their council tax charge, will be replaced by a new local council tax support scheme. Under the existing council tax benefit scheme, the council generally receives 100% grant from the government to cover the cost of awards made. However, under the new local scheme the council will only receive a maximum of 90% grant to cover the cost of awards made. The 10% reduction in funding for South Gloucestershire Council is anticipated to be approximately £1.4 million for 2013/14.

The government has said people who have reached the age for state pension credit will not be affected by this change as they will be assessed under a national scheme. The national scheme which will be decided by the government is likely to be very similar to the existing council tax benefit scheme.

Each local authority is required to consult, define and publish their draft scheme. The local council tax support scheme must be agreed by 31 January 2013. If the scheme is not approved by this date, a default scheme will be imposed by the government and in these circumstances the 10% grant reduction will need to be met from other sources, for example, increasing council tax levels or reducing other services.

## **Overview of the proposals under consideration**

### **ISSUE 1 - Proposed council tax changes to exemptions and discretionary discounts**

Council tax is administered under central government regulations. With the introduction of the Localism Act, new powers have been delegated to local authorities. Last autumn the government consulted on an opportunity to address some technical issues which have arisen in recent years. The government's proposals are to change legislation to some exemptions and discretionary discounts, with a view that they would come into effect from 1<sup>st</sup> April 2013 and be effective from subsequent years. The main areas being:

- Abolish the exemption that is currently available for up to 12 months in respect of an empty property which requires or is undergoing major structural repair or alteration to render it habitable (Class A).
- Abolish the exemption that is currently available for up to 6 months after a dwelling becomes unoccupied and unfurnished (Class C).
- Remove the discount for second homes which is currently 10-50%. These properties would in future pay 100% council tax.
- Charge an additional 'empty homes premium' of up to 50% of the charge for properties which have been left empty for two years or more.

#### **Other discounts and exemptions are not affected.**

South Gloucestershire Council will retain the power to award discretionary relief to people in exceptional circumstances, each request being treated on its own merits.

#### **Proposal**

The Council is proposing (subject to formal regulations being laid), with effect from 2013/14 to:

- Award no discretionary discount for Class A and Class C properties.
- Remove the current 10% discount for second homes
- Apply an additional levy of 50% on properties that have been empty for two years or more.

### **ISSUE 2 – South Gloucestershire Council Local Council Tax Support Scheme proposals proposed to be adopted from April 2013**

The Council is examining a proposal to adopt a Local Council Tax Support Scheme which is broadly similar to the current national council tax benefit scheme. This will maintain the premiums and personal allowances for 2012/13 the only exception being the removal of the second adult rebate.

This will not cover the short fall in grant in 2013/14 and will require the council to find savings elsewhere in order to fund the scheme. Rather than reduce front line services to meet this shortfall in funding, the proposal being considered is to review some of the council tax discounts and exemptions that apply to second homes and empty properties (as explained in Issue 1 above).

## **SECTION 2 - CONSULTATION CONDUCTED**

The Council issued a public consultation with regard to both Council Tax Exemptions and Discretionary Discounts and the Local Council Tax Support Scheme. A copy of the consultation information leaflet and questionnaire used within the consultation process are shown in Appendix 1.

The consultation commenced on 9<sup>th</sup> July 2012 and concluded on 7<sup>th</sup> October 2012, a period of 12 weeks. The consultation was conducted in the following ways:-

- Those known to be directly affected by the changes were directly sent letters with paper forms to complete.
- Those currently in receipt of Second Adult Rebate were directly sent letters with paper forms to complete.
- Those who received an exemption during the consultation period were directly sent letters with a paper form to complete.
- Letters were sent to the South Gloucestershire COMPACT group.
- Letters were sent to the South Gloucestershire Equalities Forum members.
- A full set of consultation papers and questionnaire were also available online, and this included a copy of the initial EqlAA conducted.

A total of 146 responses were received. Of these:

- 121 were surveys
- 24 emails
- 1 letter

No comments of a specific equalities (i.e. relating to a particular protected characteristic group) were received.

### **Consultation Results**

The consultation included questions in relation to respondent's:-

- Gender
- Age
- Ethnic Origin
- Disability

in order that results could be disaggregated in respect of the questions raised.

The following table shows the results of the consultation as disaggregated by the above 'protected characteristics', plus further criteria as shown.

**Table 2: Consultation Feedback Results**

	Overall		Male		Female		Under 45		45 to 65		Over 65		Black or minority ethnic		White British		Disabled		Non Disabled		In receipt of second adult rebate or council tax benefit		Second home owner		Council tax payer		Other including landlords & businesses	
	% Agree	% Disagree	% Agree	% Disagree	% Agree	% Disagree	% Agree	% Disagree	% Agree	% Disagree	% Agree	% Disagree	% Agree	% Disagree	% Agree	% Disagree	% Agree	% Disagree	% Agree	% Disagree	% Agree	% Disagree	% Agree	% Disagree	% Agree	% Disagree	% Agree	% Disagree
Council tax support should be broadly like council tax benefit 2012/2013	49.5%	17.7%	53.9%	17.5%	47.5%	12.5%	48.2%	17.2%	51.6%	17.2%	60.0%	0.0%	54.6%	9.1%	53.9%	17.9%	38.9%	11.1%	50.7%	18.2%	85.7%	0.0%	17.6%	23.5%	54.9%	15.7%	41.2%	35.3%
Second adult rebate should be abolished	31.0%	38.1%	34.4%	37.5%	28.2%	35.9%	29.0%	38.7%	32.3%	37.1%	40.0%	30.0%	16.7%	75.0%	36.4%	35.1%	33.3%	16.7%	32.5%	40.3%	26.7%	33.4%	17.6%	35.2%	45.1%	37.2%	11.1%	44.5%
Council tax discounts for empty homes should not be awarded	27.8%	68.7%	26.2%	72.3%	27.5%	67.5%	16.1%	77.4%	28.2%	70.3%	50.0%	50.0%	25.0%	75.0%	26.6%	69.6%	33.3%	61.2%	24.1%	73.5%	60.0%	26.7%	0.0%	100.0%	38.4%	61.5%	11.1%	88.9%
Council tax discounts for people who have a second home should not be awarded	44.2%	50.4%	47.6%	52.3%	42.5%	47.5%	35.5%	54.8%	46.8%	51.6%	70.0%	30.0%	33.3%	58.3%	48.7%	47.3%	47.1%	53.0%	43.5%	51.3%	75.0%	18.8%	0.0%	100.0%	54.9%	41.1%	35.3%	58.8%
People who have a property that has been empty for more than two years should be charged more council tax	47.8%	42.7%	48.5%	39.3%	48.7%	48.7%	54.9%	38.7%	42.9%	47.6%	63.7%	27.3%	41.6%	58.4%	50.0%	38.5%	33.3%	50.0%	51.9%	40.5%	68.8%	18.8%	17.6%	64.7%	52.9%	37.2%	44.4%	44.5%
Additional income from council tax changes should be used to fund the budget shortfall	41.7%	40.0%	43.0%	38.5%	45.0%	37.5%	48.4%	35.5%	40.6%	42.2%	50.0%	20.0%	36.4%	36.4%	46.8%	34.1%	38.9%	50.0%	44.3%	35.5%	62.5%	12.5%	11.8%	82.4%	48.1%	38.5%	27.8%	50.0%
The budget shortfall should be funded by reducing other services	47.8%	28.3%	46.9%	26.5%	51.3%	30.8%	40.0%	30.0%	53.2%	28.1%	44.4%	22.2%	40.0%	10.0%	48.1%	30.4%	50.0%	38.9%	46.8%	26.0%	33.4%	40.0%	82.3%	17.7%	41.2%	35.3%	38.9%	16.7%
Base (number of respondents)	115		66		40		31		64		11		12		79		18		80		16		17		52		18	

The data shows the following in respect of equalities when compared to the overall consultation results (i.e. all respondents combined):-

- People from BAME communities (*BAME means 'Black, Asian and Minority Ethnic'*).were more likely to state that the Second Adult Rebate should not be abolished.
- Under 45s, BAME and Non-Disabled people were more likely to state that Council Tax discounts for empty homes should be awarded. However, Over 65s were more likely to state that these discounts should not be awarded.
- Under 45s and people from BAME communities were less likely to state that a council tax discount for people who own second homes should not be awarded. However, Over 65s were more likely to state that this discount should not be awarded.
- Disabled People were less likely to agree that people who have a property that has been empty for more than two years should be charged more council tax.
- Disabled People were less likely to agree that additional income from council tax changes should be used to fund the budget shortfall. However, Under 45s and Over 65s were more likely to agree with this statement.
- Under 45s and people from BAME communities were less likely to agree that the budget shortfall should be funded by reducing other services. However, people from the 45 – 65 age group were more likely to state that they wished other services to be reduced. Disabled People were more likely to not want other services to be reduced.



## SECTION 3 - RESEARCH CONDUCTED

Equality Impact Assessment and Analysis (EqIAA) is the process of finding out whether the council's 'Functions' (i.e. policies, procedures and practices) have a **differential impact** on different groups of people. It is about analysing actions/activities in relation to equality.

In the context of this EqIAA, this means finding out whether any groups of people would experience a differential impact should the Council:-

1. Award no exemption or discretionary discount in respect of an empty property which requires or is undergoing major structural repair or alteration to render it habitable - currently available for up to 12 months (Class A).
2. Award no exemption or discretionary discount after a dwelling becomes unoccupied and unfurnished – currently available for up to 6 months (Class C).
3. Remove the current 10% discount for second homes
4. Apply an additional levy of 50% on properties that have been empty for two years or more.
5. Remove the second adult rebate

### **1. Award no exemption or discretionary discount in respect of an empty property which requires or is undergoing major structural repair or alteration to render it habitable - currently available for up to 12 months (Class A).**

Although Under 45s, BAME and Non-Disabled People were more likely to state that Council Tax discounts for empty homes should be awarded, there is no data locally nor nationally which indicates that any protected characteristic group (as defined by the Equality Act 2010) is more likely to have an empty dwelling which requires or is undergoing major structural repair or alteration to render it habitable. Therefore, no positive or negative equalities impact has been identified.

It is also important to note that should a home be undergoing major works to provide adaptations (e.g. disability related adaptations in the home), then these works would not fall under the definition of 'major structural repair or alteration to render it habitable'. Therefore, a approach where no exemption or discretionary discount is applied would have no positive or negative equalities impact on people from protected characteristic groups which would be more likely to have this type of works undertaken within the home (i.e. Disabled and Older People)

### **2. Award no exemption or discretionary discount after a dwelling becomes unoccupied and unfurnished – currently available for up to 6 months (Class C).**

Although Under 45s, BAME and Non-Disabled People were more likely to state that Council Tax discounts for empty homes should be awarded, there is no data locally nor nationally which indicates that any protected characteristic group (as defined by the Equality Act 2010) is more likely to have a dwelling that is unoccupied and unfurnished. Therefore, no positive or negative equalities impact has been identified.

It is also important to note that should an individual move from their home into residential care, then a Class E exemption would apply and this exemption type is not under consideration as part of this review and would therefore continue to be in place. This would result in no positive or negative equalities impact on people from protected characteristic groups more likely to be in receipt of residential care (i.e. Disabled and Older People).

### **3. Remove the current 10% discount for second homes.**

Under 45s and people from BAME communities were more in favour of continuing a 10% discount for second homes. Over 65s were more likely to state that this discount should not be awarded. However, there is no data locally nor nationally which indicates that any protected characteristic group (as defined by the Equality Act 2010) is more likely to have a second home. Therefore, no positive or negative equalities impact has been identified.

### **4. Apply an additional levy of 50% on properties that have been empty for two years or more.**

There is no data locally nor nationally which indicates that any protected characteristic group (as defined by the Equality Act 2010) is more likely to have a dwelling that has been empty for two years or more. Therefore, no positive or negative equalities impact has been identified.

However, it is noteworthy that the consultation results showed that Disabled People were less likely to agree that people who have a property that has been empty for more than two years should be charged more council tax. In relation to this, it is important to note that should an individual move from their home into residential care, then a Class E exemption would apply and this exemption type is not under consideration as part of this review and would therefore continue to be in place. This would result in no positive or negative equalities impact on people from protected characteristic groups more likely to be in receipt of residential care (i.e. Disabled and Older People) and move away from their home, leaving it unoccupied.

## 5. Remove the second adult rebate

As of June 2012, 98 dwellings in South Gloucestershire were in receipt of the second adult rebate. This number experiences very small fluctuations from time to time due to people's changing circumstances, however, examining these 98 instances provides a statistically suitable 'snap shot' upon which to base an analysis of likely impacts on different groups of people should the second adult rebate be removed.

Of these 98 instances:-

### Disability

- 0 recipients are known to be Disabled People

### Race

- 0 recipients are known to be from BAME groups (*BAME means 'Black, Asian and Minority Ethnic'*). However, people from BAME groups were more likely to be against the abolition of the second adult rebate.

### Age

- 0 recipients are known to be people aged 18 years and under
- 0 recipients are known to be aged 19 – 24 years
- 28 (28.6%) recipients are known to be aged 25 – 44 years
- 70 (71.4%) recipients are known to be aged 45 – 64 years
- 0 recipients are known to be aged 65 – 74 years
- 0 recipients are known to be over 75 years

It is clear that people from younger and older age groups are not at all likely to be impacted should the second adult rebate be removed.

People between the ages of 25 and 64 are most likely to be impacted, with the largest group being those recipients aged between 45 and 64 years.

Of the group aged 45 – 64 years, the average age of the recipient is 51.9 years with the youngest recipient being 45 years and the oldest being 60 years.

Of the group aged 25 – 44 years, the average ages of the recipient is 40.5 years with the youngest recipient being 28 years and the oldest being 44 years.

### Gender

- 17 (17.3%) recipients are known to be Male
- 81 (82.7%) recipients are known to be Female

This data shows that Females are potentially more likely to be impacted than men should the second adult rebate be removed.

## SECTION 4 - IDENTIFICATION AND ANALYSIS OF EQUALITIES ISSUES AND IMPACTS

Equality Group	Negative Impact	Positive Impact	No Impact	Unsure of Impact	Reason(s)
Women/Girls	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	According to the data relating to the 98 dwellings in South Gloucestershire in receipt of the second adult rebate, a higher proportion are Female. This means that this group would be potentially more likely to be negatively impacted by the removal of the second adult rebate. However, cross-referencing this, the consultation feedback results show that there is no significant difference between the feedback gained from Females and the overall consultation results. There is no evidence to suggest that women are more likely to be impacted by any of the other four issues under consideration.
Men/Boys	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There is no evidence to suggest that men are more likely to be impacted by any of the five issues under consideration.
Lesbians, gay men & bisexuals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There is no evidence to suggest that these groups are more likely to be impacted by any of the five issues under consideration.
Transgender people	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
White people (including Irish people)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The consultation results show that people from BAME communities are more likely to state that: <ul style="list-style-type: none"> <li>- the Second Adult rebate should not be abolished</li> <li>- Council Tax discounts for empty homes should continue to be awarded</li> <li>- a council tax discount for people who own second homes should continue to be awarded.</li> <li>- the reduction of other services should fund budget shortfall.</li> </ul> However, there is no evidence to suggest that people from any ethnic group are disproportionately more likely to be impacted by any of the five issues under consideration.
Asian or Asian British people	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Black or Black British people	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
People of mixed heritage	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Chinese people	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Travellers (gypsy/Roma/Irish heritage)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
People from other ethnic groups	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Equality Group	Negative Impact	Positive Impact	No Impact	Unsure of Impact	Reason(s)
Disabled People:					
Physical impairment	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The consultation results show that Disabled People were less likely to want:</p> <ul style="list-style-type: none"> <li>– More council tax to be charged for those who have a property that has been empty for more than two years.</li> <li>– other services to be reduced to fund budget shortfall.</li> </ul> <p>It is also important to note that should an individual move from their home into residential care, then a Class E exemption would apply and this exemption type is not under consideration as part of this review and would therefore continue to be in place. This would result in no positive or negative equalities impact on Disabled People in the event of moving to residential care.</p> <p>There is no evidence to suggest that these groups are more likely to be impacted by any of the five issues under consideration.</p>
Sensory impairment	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Mental health condition,	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Learning disability/difficulty	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Long-standing illness or health condition	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Other health problems or impairments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Older People	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The consultation results show that Older People are more likely to want:</p> <ul style="list-style-type: none"> <li>– no council tax discounts for empty homes.</li> <li>– no council tax discounts for people who own second homes.</li> <li>– additional income from council tax changes to be used to fund budget shortfall.</li> </ul> <p>The changes do not impact on any one under the age of 18 years or anyone having reached the age for state pension credit.</p> <p>There is no evidence to suggest that these groups are more likely to be impacted by any of the five issues under consideration.</p>
Children and Young People	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Faith Groups	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>There is no evidence to suggest that these groups are more likely to be impacted by any of the five issues under consideration.</p>
Pregnancy & Maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Marriage & Civil Partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## **SECTION 5 - EqIAA OUTCOME**

The consultation conducted has shown differences of opinion, particularly amongst Under 45s, People from BAME communities and Disabled People. However, there is no data locally nor nationally which indicates that people from these, nor any other protected characteristic groups, are more likely to be impacted by the proposed changes, i.e.

- more likely to have an empty dwelling which requires or is undergoing major structural repair or alteration to render it habitable.
- more likely to have a dwelling that is unoccupied and unfurnished.
- more likely to have a second home.
- have a dwelling that has been empty for two years or more.

Therefore, no positive or negative equalities impacts have been identified.

With respect to the Second Adult Rebate specifically, the consultation results show that people from BAME communities are more likely to want its continuation.

South Gloucestershire data shows that Females are more likely to be impacted, however the consultation results show that Female respondents and those currently in receipt of Second Adult Rebate do not have a particularly high opposition to the abolition of this.

The data results in a potential for negative impact amongst Females, however, this is balanced by both the consultation feedback and the low number of dwellings eligible for Second Adult Rebate across South Gloucestershire.

## **SECTION 6 - ACTIONS TO BE TAKEN AS A RESULT OF THIS EqIAA**

Disabled People and Older People, in particular, in an instance of accessing residential care, have been identified within this EqIAA as benefiting from the Class E exemption and this will be continued.

## Consultation on changes to council tax (exemptions and discretionary discounts) and the local council tax support scheme

### What is council tax?

Council tax is a local tax set by the council based on the valuation band of your property. Your home is placed in one of eight valuation bands based on its value at 1 April 1991. South Gloucestershire Council is responsible for collecting council tax and this money funds about 20% of local public services, including refuse collection, social services, environmental health and education. Some of the money collected is passed to police and fire services.

Council tax bills may be reduced by the application of discounts and exemptions. A full list of these is available on our website [www.southglos.gov.uk/counciltax](http://www.southglos.gov.uk/counciltax)

### PART 1 – Changes to council tax (exemptions and discretionary discounts) from April 2013

Council tax is administered under central government regulations. With the introduction of the Localism Act, new powers have been delegated to local authorities. The government's proposals are to change legislation that relates to some exemptions and discretionary discounts, with a view that they would come into effect from 1 April 2013. The main areas of change being proposed are the:

- removal of the exemption that is currently available for up to 12 months in respect of an empty property which requires or is undergoing major structural repair or alteration to render it habitable (Class A) and replace it with a discretionary discount
- removal of the exemption that is currently available for up to six months after a dwelling becomes unoccupied and unfurnished (Class C) and replace it with a discretionary discount

- amendment to the discretionary discount for second homes (currently 10% to 50% of the charge) to 0% to 50% of the charge
- provision for an additional empty homes levy of up to 50% of the council tax on properties that have been empty for two years or more.

### Other discounts and exemptions are not affected by these proposals.

Legislation will still allow South Gloucestershire Council to award discretionary relief to people in exceptional circumstances and each request will be given due care and consideration and assessed on its own merits.

### Our proposal

We are proposing, with effect from 1 April 2013 (subject to formal regulations being laid), to:

- not award a discretionary discount for Class A or Class C properties
- remove the discretionary discount for second homes (currently 10% for South Gloucestershire)
- apply an additional levy of 50% on properties that have been empty for two years or more.

### What is council tax benefit?

Council tax benefit helps those people on low or no income to pay their council tax. The government sets the rules about who can claim council tax benefit. If somebody meets the criteria then they will receive a contribution towards their council tax bill. This contribution is paid directly into their council tax account – no money is paid directly to the resident.



All existing council tax benefit claims will automatically be transferred to the new local council tax support scheme on 1 April 2013 so no-one will need to make a new application. However, customers are reminded that it is their responsibility to inform the council of any changes in their circumstances.

### What are the changes to council tax benefit?

In April 2013, council tax benefit, the current means of helping people on low incomes meet their council tax charge, will be replaced by a new local council tax support scheme.

Under the existing council tax benefit scheme, the council generally receives 100% grant from the government to cover the cost of awards made. However, under the new local scheme the council will only receive a maximum of 90% grant to cover the cost of awards made. The 10% reduction in funding for South Gloucestershire Council is anticipated to be approximately £1.4 million for 2013/14.

The government has said people who have reached the age for state pension credit will not be affected by this change as they will be assessed under a national scheme. The national scheme which will be decided by the government is likely to be very similar to the existing council tax benefit scheme.

Each local authority is required to consult, define and publish their draft scheme. The local council tax support scheme must be agreed by 31 January 2013. If the scheme is not approved by this date, a default scheme will be imposed by the government and in these circumstances the 10% grant reduction will need to be met from other sources, for example, increasing council tax levels or reducing other services.

### PART 2 - Our local council tax support scheme proposals (from April 2013)

We propose to adopt a local council tax support scheme which is broadly similar to the current national council tax benefit scheme. This will maintain the premiums and personal allowances for 2012/13 and remove second adult rebate. Second adult rebate can be claimed by people whose own income is too high to receive council tax benefit but who have other adult(s) in the household whose income is low.

This will not meet the shortfall in grant in 2013/14 and will require the council to find savings elsewhere in order to cover the costs of awards. Rather than reduce other services to meet the shortfall in grant, the council is considering using its new powers to review some of the council tax discretionary discounts that apply to second homes and empty properties (as explained in Part 1 above).

### Have your say

We welcome your views on the proposals outlined in this document. You can tell us your views by completing our survey online at [www.southglos.gov.uk/counciltaxchanges](http://www.southglos.gov.uk/counciltaxchanges), completing the paper survey attached or sending your comments to:

E-mail: [consultation@southglos.gov.uk](mailto:consultation@southglos.gov.uk)  
Write to: FREEPOST RRZE-CTRG-TJL,  
South Gloucestershire Council,  
Council Tax Consultation,  
Council Offices, Castle Street,  
Thornbury,  
Bristol BS35 1HF

Phone: 01454 888003  
for council tax changes  
01454 888002  
for local council tax support

We want to ensure that your needs are met. If you would like this information in any other format, please contact us. For example, you may wish to receive this document in Braille, audio tape, large print, computer disk or community languages. Telephone: 01454 888002 or Email: [equalities@southglos.gov.uk](mailto:equalities@southglos.gov.uk)

The consultation is open from 4 July until 7 October 2012.



# Consultation on changes to council tax and the council tax support scheme

**1. To what extent do you agree or disagree with the following statements**

	<i>Strongly agree</i>	<i>Agree</i>	<i>Neither agree nor disagree</i>	<i>Disagree</i>	<i>Strongly disagree</i>	<i>Don't know</i>
Council tax support should be broadly like council tax benefit 2012/2013	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Second adult rebate should be abolished	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Council tax discounts for empty homes should not be awarded	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Council tax discounts for people who have a second home should not be awarded	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
People who have a property that has been empty for more than two years should be charged more council tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Additional income from council tax changes should be used to fund the budget shortfall	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The budget shortfall should be funded by reducing other services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**2. Is there anything else you think we should consider?**

**3. Please tell us about any impact that you think these changes could have on you or the services you receive**

**4. Are you responding as:**

- |                                                                                          |                                                                             |
|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| <input type="checkbox"/> Someone in receipt of second adult rebate                       | <input type="checkbox"/> A council tax payer                                |
| <input type="checkbox"/> Someone with a second home                                      | <input type="checkbox"/> A local business                                   |
| <input type="checkbox"/> Someone with a home that has been empty for more than two years | <input type="checkbox"/> A local voluntary or community sector organisation |
| <input type="checkbox"/> Someone in receipt of council tax benefit                       | <input type="checkbox"/> A parish or town council                           |
|                                                                                          | <input type="checkbox"/> Other                                              |

Other, please specify

### **About you**

Please answer the following optional questions about yourself. The information you supply will help us to analyse the results of this consultation and to ensure that we understand the views of different people. Responses to these questions will remain confidential. Individuals will not be identified and personal details will not be published.

5. Please tell us your full postcode

6. Are you?  Male  Female  Prefer not to say

7. How old are you

- 18 and under  25 to 44  65 to 74  Prefer not to say  
 19 to 24  45 to 64  75 and over

8. Please tell us your ethnic origin

- |                                                                            |                                                                                |
|----------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| <input type="checkbox"/> Arab                                              | <input type="checkbox"/> Mixed/multiple ethnic group - White & Asian           |
| <input type="checkbox"/> Asian/Asian British - Bangladeshi                 | <input type="checkbox"/> Mixed/multiple ethnic group - White & Black African   |
| <input type="checkbox"/> Asian/Asian British - Indian                      | <input type="checkbox"/> Mixed/multiple ethnic group - White & Black Caribbean |
| <input type="checkbox"/> Asian/Asian British - Pakistani                   | <input type="checkbox"/> Mixed/multiple ethnic group - Other                   |
| <input type="checkbox"/> Asian/Asian British - Chinese                     | <input type="checkbox"/> White - English/Welsh/Scottish/Northern Irish/British |
| <input type="checkbox"/> Asian/Asian British - Other                       | <input type="checkbox"/> White Irish                                           |
| <input type="checkbox"/> Black/African/Caribbean/Black British - African   | <input type="checkbox"/> White - Other                                         |
| <input type="checkbox"/> Black/African/Caribbean/Black British - Caribbean | <input type="checkbox"/> Prefer not to say                                     |
| <input type="checkbox"/> Black/African/Caribbean/Black British - Other     | <input type="checkbox"/> Other                                                 |
| <input type="checkbox"/> Gypsy or Traveller of Irish heritage              |                                                                                |

Other please specify

9. Do you consider yourself to have a disability?

- Yes - Physical impairment, such as difficulty using arms or mobility issues which may mean using a wheelchair or crutches
- Yes - Sensory impairment, such as being blind / having a serious visual impairment or being deaf / having a serious hearing impairment
- Yes - Mental health condition, such as depression, anxiety or schizophrenia
- Yes - Learning disability/difficulty (such as Down's Syndrome, dyslexia, dyspraxia) or cognitive impairment (such as autistic spectrum disorder)
- Yes - Long standing illness or health condition, such as cancer, HIV, diabetes, chronic heart disease or epilepsy
- Yes - Other
- No
- Prefer not to say

**Thank you for taking the time to complete this survey. Please return it to: FREEPOST RRZE-CTRG-TJLJ, South Gloucestershire Council, Council Tax & Council Tax Support Scheme Consultation, Council Offices, Castle Street, Thornbury, Bristol BS35 1HF**

Any personal information that you have supplied will be held by South Gloucestershire Council in accordance with the Data Protection Act. This information will only be used as part of this exercise and will not be passed on to any other organisation.