

## Equality impact assessment (EIA) form: evidencing paying due regard to protected characteristics

(Form updated November 2021 – for LGR use)

### Council Tax Premiums on Second Homes and Empty Properties

If you would like this information in another language or format such as Braille, large print or audio, please contact the Communications Unit on 01609 53 2013 or email [communications@northyorks.gov.uk](mailto:communications@northyorks.gov.uk).



যদি আপনি এই ডকুমেন্ট অন্য ভাষায় বা ফরমেটে চান, তাহলে দয়া করে আমাদেরকে বলুন।

如欲索取以另一語文印製或另一格式製作的資料，請與我們聯絡。

اگر آپ کو معلومات کسی دیگر زبان یا دیگر شکل میں درکار ہوں تو برائے مہربانی ہم سے پوچھئے۔

**Equality Impact Assessments (EIAs) are public documents. EIAs accompanying reports going to Councillors for decisions are published with the committee papers on our website and are available in hard copy at the relevant meeting. To help people to find completed EIAs it is good practice to publish them. This will help people to see for themselves how we have paid due regard in order to meet statutory requirements.**

**Please note:** The decision has been made to complete EIAs at LGR programme level, workstream level and individual project level. The EIAs must be updated throughout the process of reorganisation and transformation.

Name of Workstream	LGR Revenues Group
Lead Officer and contact details	Kerry Metcalfe and Sherri Williamson
Names and roles of other people involved in carrying out the EIA	LGR Revenues group with representatives from each of the existing districts
How will you pay due regard? e.g. working group, individual officer	Working Group
When did the due regard process start?	June 2022

**Section 1. Please describe briefly what this EIA is about.** (e.g. are you starting a new service, changing how you do something, stopping doing something?)

Implementation of proposals 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).

The legislation to allow such changes to be introduced remains subject to the Bill obtaining Royal Assent, and the changes will not be implemented until 1 April 2024 at the earliest.

**Section 2. Why is this being proposed? What are the aims? What does the authority hope to achieve by it?** (e.g. to save money, meet increased demand, do things in a better way.)

The proposals follow the Government's publication of the Levelling up and Regeneration Bill, which sets out proposals to introduce new legislation to apply additional Council Tax premiums on second homes and properties that have been empty for a period of more than 1 year.

The proposals will generate additional Council Tax revenue for precepting bodies; facilitating the delivery of essential front line services within North Yorkshire, including potential further investment to address local housing supply.

The key rationale for the recommendations is to:

- Implement a consistent policy approach for empty property and second home premiums across the whole of the North Yorkshire area;
- 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.

**Section 3. What will change? What will be different for customers and/or staff?**

A 100% premium will be charged on second homes and properties that have remained empty for a period of between 12 months and 2 years (premiums are already in place for properties that have been empty and unfurnished for periods exceeding 2 years).

**Section 4. Involvement and consultation** (What involvement and consultation has been done regarding the proposal and what are the results? What consultation will be needed and how will it be done?)

Representatives including senior officers from each of the district councils have been involved in the creation of the proposed policy.

The Bill is not expected to receive Royal Assent until spring 2023 therefore any affected ratepayers will be able to make representations prior to the proposals coming into effect.

**Section 5. What impact will this proposal have on council budgets? Will it be cost neutral, have increased cost or reduce costs?**

The proposed changes will increase the levels of Council Tax income generated for the new Council and its preceptors.

<b>Section 6. How will this proposal affect people with protected characteristics?</b>	<b>No impact</b>	<b>Make things better</b>	<b>Make things worse</b>	<b>Why will it have this effect? Provide evidence from engagement, consultation and/or service user data or demographic information etc.</b>
Age	X			The changes to policy will apply to all taxpayers who have dwellings which meet the criteria irrespective of whether they have any protected characteristics or not.
Disability	X			
Sex	X			
Race	X			
Gender reassignment	X			
Sexual orientation	X			
Religion or belief	X			
Pregnancy or maternity	X			
Marriage or civil partnership	X			

<b>Section 7. How will this proposal affect people with the following characteristics</b>	<b>No impact</b>	<b>Make things better</b>	<b>Make things worse</b>	<b>Why will it have this effect? Provide evidence from engagement, consultation and/or service user data or demographic information etc.</b>
Live in a rural area		X		The changes to policy will apply to all taxpayers who have dwellings which meet the criteria irrespective of whether they have any protected characteristics or not.
Have a low income		X		
Carers (unpaid family or friend)	X			Second Home ownership is acknowledged to drive up house prices in popular areas, and as a result long-term residents can find themselves priced out of the local housing market. This may particularly affect those living in idyllic rural and coastal areas within North Yorkshire. The proposals to apply Council Tax premiums on second homes should help to address this issue, or create
Health and wellbeing issues	X			

				additional Council Tax funding to support local housing supply.
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<b>Section 8. Geographic impact – Please detail where the impact will be (please tick all that apply)</b>	
North Yorkshire wide	The proposals will affect all district areas but the effects will be more prominent where there are higher levels of second homes ownership in an area. The Scarborough district area has the most significant concentration of second homes therefore will be the area most affected.
Craven district	
Hambleton district	
Harrogate district	
Richmondshire district	
Ryedale district	
Scarborough district	
Selby district	
<b>If you have ticked one or more districts, will specific town(s)/village(s) be particularly impacted? If so, please specify below.</b>	
Tourism destinations with higher concentrations of second home ownership will be most affected.	

<b>Section 9. Will the proposal affect anyone more because of a combination of protected characteristics? (e.g. older women or young gay men) State what you think the effect may be and why, providing evidence from engagement, consultation and/or service user data or demographic information etc.</b>
The changes to policy will apply to all taxpayers who have dwellings which meet the criteria irrespective of whether they have any protected characteristics or not.

<b>Section 10. Next steps to address the anticipated impact. Select one of the following options and explain why this has been chosen. (Remember: we have an anticipatory duty to make reasonable adjustments so that disabled people can access services and work for us)</b>	<b>Tick option chosen</b>
<b>1. No adverse impact - no major change needed to the proposal.</b> There is no potential for discrimination or adverse impact identified.	<b>X</b>
<b>2. Adverse impact - adjust the proposal</b> - The EIA identifies potential problems or missed opportunities. We will change our proposal to reduce or remove these adverse impacts, or we will achieve our aim in another way which will not make things worse for people.	
<b>3. Adverse impact - continue the proposal</b> - The EIA identifies potential problems or missed opportunities. We cannot change our proposal to reduce or remove these adverse impacts, nor can we achieve our aim in another way which will not make things worse for people. (There must be compelling reasons for continuing with proposals which will have the most adverse impacts. Get advice from Legal Services)	
<b>4. Actual or potential unlawful discrimination - stop and remove the proposal</b> – The EIA identifies actual or potential unlawful discrimination. It must be stopped.	

**Explanation of why option has been chosen.** (Include any advice given by Legal Services.)  
 There is a requirement to unify all areas within North Yorkshire. This policy will apply a unified approach whilst at the same time incentivising the use of empty premises and discouraging or generating additional income from properties used as second homes.

**Section 11. If the proposal is to be implemented, how will you find out how it is really affecting people?** (How will you monitor and review the changes?)  
 The new policy will be monitored once it comes into effect and, if required, a further report will be provided for Council consideration should changes be required.

**Section 12. Action plan.** List any actions you need to take which have been identified in this EIA, including post implementation review to find out how the outcomes have been achieved in practice and what impacts there have actually been on people with protected characteristics.

Action	Lead	By when	Progress	Monitoring arrangements

**Section 13. Summary** Summarise the findings of your EIA, including impacts, recommendation in relation to addressing impacts, including any legal advice, and next steps. This summary should be used as part of the report to the decision maker.

The implementation of the proposal is subject to the Levelling Up and Regeneration Bill obtaining Royal Assent.

The rationale for the recommendations is to:

- Implement a consistent policy approach for empty property and second home premiums across the whole of the North Yorkshire area;
- 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.

**Section 14. Sign off section**

This full EIA was completed by:

**Name:** Kerry Metcalfe  
**Job title:** Head of Finance, Scarborough Council  
**Signature:**

**Completion date:** 12 Sept 2022

**Authorised by relevant senior officer (signature): Gary Fielding**

**Date:12 Sept 2022**