



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

### Section 13A(1) (C) Local Government Finance Act 1992 Policy

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?	September 2022

#### Section 1. Please describe briefly what this EIA is about.

A large part of the Council Tax legislation is mandatory on all billing authorities within England. However, there are provisions within the Local Government Finance Act 1992 as amended by S10 of the Local Government Finance Act 2012, that give the Council additional discretionary powers to reduce the amount of Council Tax payable for individuals, or for classes of Council Taxpayer. This includes the power to reduce the amount payable to nil.

The new North Yorkshire Council is obliged to set down the general provisions that will be taken into account when such an application is made by a taxpayer with effect from 1<sup>st</sup> April 2023.

#### Section 2. Why is this being proposed? What are the aims? What does the authority hope to achieve by it?

As the new billing authority, the North Yorkshire Council must develop a single policy under which it will apply the powers provided by S13A(1)(c) Local Government Finance Act 1992. The seven existing schemes will expire on 31<sup>st</sup> March 2023

It is intended that a unified approach to the awarding of any discretionary reduction in liability be adopted by the new organisation to ensure equity across the whole of the North Yorkshire Council area.

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

The recommendation to adopt the new policy, will ensure that applications for reduction from any taxpayers across the North Yorkshire area are considered using the same criteria.

Staff will be required to assess applications based on the new policy with effect from 1<sup>st</sup> April 2023

**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?)

There is no requirement for a statutory consultation and each case will be considered on an individual basis in line with policy criteria.

Representatives including senior officers from each of the existing district and borough councils have been involved in the analysis and creation of the new policy.

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

Any reduction in liability awarded by the Council will be funded from the Council's general fund. Where any S13A(1)(C) reduction is required under a Government scheme, any amount granted will be funded by a S31 grant.

By their nature, all applications are made on an ad-hoc basis. It is therefore anticipated that the number of applications for a reduction in liability under S13A(1)(C) received by the new Council will be equivalent to those received by the previous districts and boroughs. It is anticipated that the level of expenditure will be similar to the existing levels (of all seven current authorities).

<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			All taxpayers have the right to apply for a reduction in liability.  Each case will be considered on its own merits in line with the policy.
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 meet the relevant criteria
Have a low income	X			

Carers (unpaid family or friend)	X			
Health and wellbeing issues	X			

<b>Section 8. Geographic impact – Please detail where the impact will be (please tick all that apply)</b>	
North Yorkshire wide	The policies will apply equally across the whole North Yorkshire area.
Craven district	X
Hambleton district	X
Harrogate district	X
Richmondshire district	X
Ryedale district	X
Scarborough district	X
Selby district	X
<b>If you have ticked one or more districts, will specific town(s)/village(s) be particularly impacted? If so, please specify below.</b>	
No.	

<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>
No.

<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.	X
<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.	
<b>Explanation of why option has been chosen. (Include any advice given by Legal Services.)</b>	
The Council wishes to adopt a single policy across the whole of the North Yorkshire area.	

**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 during the 2023/24 period and, if required, a further report will be provided for Council consideration should changes be required for future years.

**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 rationale for the recommendations is to:

- (a) implement a consistent S13A(1)(C) policy across the whole of the North Yorkshire area.

**Section 14. Sign off section**

This full EIA was completed by:

**Name:** Kerry Metcalfe

**Job title:** Head of Finance (Scarborough Borough Council)

**Signature:**

**Completion date:** 12 Oct 2022

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

**Date:**