

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

(Form updated October 2023)

Council Tax Reduction Scheme

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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 County 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 we also publish them in the Equality and Diversity section of our website. This will help people to see for themselves how we have paid due regard in order to meet statutory requirements.

Name of Directorate and Service Area	Resources
Lead Officer and contact details	Marcus Lee Marcus.Lee@northyorks.gov.uk
Names and roles of other people involved in carrying out the EIA	
How will you pay due regard? e.g. working group, individual officer	Due regard has been paid through an officer-led Equality Impact Assessment informed by: <ul style="list-style-type: none"> analysis of the existing Council Tax Reduction Scheme; operational experience of administering the scheme; service data and equality considerations; understanding of relevant legislative and regulatory requirements.
When did the due regard process start?	September 2025

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?)

This Equality Impact Assessment relates to the annual decision required under section 13A of the Local Government Finance Act 1992 to approve a Council Tax Reduction (CTR) Scheme for the 2026/27 financial year.

The Council is **not proposing any changes** to the current scheme for either working-age or pension-age applicants. The EIA therefore considers whether retaining the existing scheme has equality implications.

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.)

Local authorities are required to approve a CTR scheme each year.

The existing scheme is operating as intended, is legally compliant, and continues to provide targeted financial support to low-income households. The aims of retaining the current scheme are to:

- ensure continuity of support for vulnerable residents;
- provide stability and predictability for claimants;
- avoid unintended hardship or adverse impacts;
- maintain compliance with statutory requirements.

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

There will be **no change** to:

- eligibility criteria;
- income and capital rules;
- levels of Council Tax Reduction;
- administrative or evidential requirements.

Customers and staff will experience no difference from current arrangements

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?)

As no changes are proposed, no formal public consultation has been undertaken.

Ongoing engagement continues through:

- routine service delivery and customer contact;
- liaison with advice agencies and voluntary sector partners;
- complaints, appeals, and Member enquiries

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

The proposal is **cost neutral**.

CTR expenditure will continue to be managed within existing budgetary arrangements and monitored through established financial controls.

Section 6. How will this proposal affect people with protected characteristics?	No impact	Make things better	Make things worse	Why will it have this effect? Provide evidence from engagement, consultation and/or service user data or demographic information etc.
Age	<p>No impact</p> <p>Retaining the existing scheme does not change how different age groups are assessed or supported.</p>			
Disability	<p>No impact / ongoing mitigating effect</p> <p>Disabled people are more likely to receive Council Tax Reduction because disability is associated with reduced earning capacity, increased living costs, and reliance on fixed or means-tested incomes.</p> <p>The decision to retain the existing scheme does not introduce any new eligibility conditions, income thresholds, or administrative requirements that would disadvantage disabled people. As a result, the proposal does not worsen the position of disabled applicants compared with the current scheme.</p> <p>The existing scheme includes mitigating features such as:</p> <ul style="list-style-type: none"> • alignment with nationally prescribed protections for pension-age applicants; 			

	<ul style="list-style-type: none"> established income assessment rules reflecting welfare benefit structures; access to discretionary support through the Exceptional Hardship Scheme; administrative flexibility, including assisted digital access and alternative communication methods. <p>While CTR is a means-tested scheme and therefore inherently engages disability as a protected characteristic, these impacts are well understood, long-standing, and unchanged by this proposal.</p>			
Sex	No impact No differential impact identified between men and women.			
Race	No impact The scheme applies consistently regardless of race or ethnicity.			
Gender reassignment	No impact No specific differential impact identified.			
Sexual orientation	No impact No differential impact identified.			
Religion or belief	No impact No differential impact identified.			
Pregnancy or maternity	No impact Existing support arrangements remain unchanged			
Marriage or civil partnership	No impact Household assessment rules are unchanged.			

Section 7. How will this proposal affect people who...	No impact	Make things better	Make things worse	Why will it have this effect? Provide evidence from engagement,
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				consultation and/or service user data or demographic information etc.
..live in a rural area?	No impact Existing access routes, including telephone and assisted digital support, remain available.			
...have a low income?	Makes things better CTR continues to reduce council tax liability for low-income households			
...are carers (unpaid family or friend)?	No impact Carers continue to be supported where household income falls within scheme thresholds.			
..... are from the Armed Forces Community	No impact Existing income disregards and protections continue to apply.			

Section 8. Geographic impact – Please detail where the impact will be (please tick all that apply)

North Yorkshire wide	The scheme applies uniformly across the Council's area
Craven	
Hambleton	
Harrogate	
Richmondshire	
Ryedale	
Scarborough	
Selby	

If you have ticked one or more areas, will specific town(s)/village(s) be particularly impacted? If so, please specify below.

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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.**

Some households experience overlapping characteristics (for example disability and low income, or age and rurality). These impacts are inherent to means-tested support and are mitigated through existing scheme design, exceptional hardship support, and ongoing monitoring

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)	Tick option chosen
1. No adverse impact - no major change needed to the proposal. There is no potential for discrimination or adverse impact identified.	X No actual or potential unlawful discrimination has been identified
2. Adverse impact - adjust the proposal - 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.	
3. Adverse impact - continue the proposal - 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)	
4. Actual or potential unlawful discrimination - stop and remove the proposal – 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.)	

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 scheme will continue to be monitored through:

- take-up and caseload data;
- council tax arrears and collection trends;
- complaints, appeals, and tribunal outcomes;
- equality monitoring where data is available.

The scheme is reviewed annually

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
No additional actions are required beyond routine monitoring and annual review.				

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.

This Equality Impact Assessment demonstrates that North Yorkshire Council has paid due regard to its duties under section 149 of the Equality Act 2010.

The decision to retain the existing Council Tax Reduction Scheme for 2026/27 does not introduce new impacts and continues to support low-income households, including those with protected characteristics.

Section 14. Sign off section

This full EIA was completed by:

Name: Marcus Lee

Job title: Head of Welfare & Benefits

Directorate: Resources

Signature: M.Lee

Completion date: 19 December 2025

Authorised by relevant Assistant Director (signature): Margaret Wallace

Date: 19 December 2025