

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

(Form updated January 2026)

### Council Tax Discounts and Premiums

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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 – Revenues service
Lead Officer and contact details	Margaret Wallace Assistant Director Customer, revenue and Benefits
Names and roles of other people involved in carrying out the EIA	Sherri Williamson Revenues Head of Service, Will Boardman Head of Strategy and Performance
How will you pay due regard? e.g. working group, individual officer	
When did the due regard process start?	January 2026

**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?)  
The introduction of changes to the Council Tax Premiums Regime with effect from 1 April 2024 (empty homes) and 1 April 2025 (second homes).

**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 rationale for the recommendations is to:

- encourage the occupation of dwellings as sole or main residences, supporting housing availability for local communities;
- discourage the long-term non-use of housing stock, including properties held empty or as second homes;
- support wider housing, homelessness prevention and community sustainability objectives; and
- ensure a consistent and transparent policy approach across the whole of the North Yorkshire area.

The premiums are not designed as a revenue-raising measure, but as a behavioural mechanism to incentivise the return of dwellings to active, primary residential use.

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

The changes will allow for the implementation of empty homes premium from one year (with effect from 1 April 2024) and a second homes premium (with effect from 1 April 2025).

**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?)

No statutory consultation is required. All second homeowner written to regarding policy change.

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

The changes will generate additional income for the Council and potentially reduce the costs of homelessness.

<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			The Council has considered whether the application of Council Tax premiums could give rise to direct or indirect discrimination against persons with protected characteristics.
Sexual orientation	X			
Religion or belief	X			The premiums are applied by reference to the status and use of a dwelling, not to the personal characteristics of the taxpayer. Any differential impact arises from property ownership or usage patterns rather than from age, disability, sex, race, or other protected characteristics.  The Council notes that statutory exceptions apply in prescribed circumstances (for example armed forces accommodation, annexes, job-related dwellings and properties subject to probate), which further mitigate the risk of disproportionate impact.
Pregnancy or maternity	X			
Marriage or civil partnership	X			

				<p>The Council recognises that some disabled persons or low-income households may own or be responsible for properties that fall within the scope of the premiums. However, the policy includes nationally prescribed exceptions and retains access to discretionary relief under section 13A(1)(c) of the Local Government Finance Act 1992 in cases of exceptional hardship.</p> <p>This ensures that the Council retains flexibility to respond proportionately to individual circumstances while maintaining the primary objective of bringing dwellings back into active residential use.</p>
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<b>Section 7. How will this proposal affect people who...</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			<p>The Council acknowledges that second homes and long-term empty properties are more prevalent in some rural and coastal areas, this will be monitored over 12/24 months.</p> <p>The application of premiums in these areas is intended to support the sustainability of local communities by encouraging permanent occupation and supporting access to housing for local residents.</p> <p>The Council notes that statutory exceptions apply in prescribed circumstances (for example armed forces accommodation, annexes</p>
...have a low income?	X			
...are carers (unpaid family or friend)?	X			
..... are from the Armed Forces Community	X			

<b>Section 8. Geographic impact – Please detail where the impact will be (please tick all that apply)</b>	
North Yorkshire wide	The changes will impact the whole of the North Yorkshire area
Craven	
Hambleton	
Harrogate	
Richmondshire	
Ryedale	
Scarborough	
Selby	
<b>If you have ticked one or more areas, will specific town(s)/village(s) be particularly impacted? If so, please specify below.</b>	
N/A	

<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>
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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.	<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.	
<b>Explanation of why option has been chosen. (Include any advice given by Legal Services.)</b>	

**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 Council will monitor the impact of the premiums through Council Tax base data, changes in the number of long-term empty dwellings and second homes, applications for statutory exceptions, and requests for discretionary relief, Housing and Economic Development Needs Assessment (HEDNA) evidence and triangulated datasets.

Where evidence suggests that unintended or disproportionate impacts are arising, the Council will review the operation of the policy and report findings to Members as appropriate.

**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
Monitor data as outline in section 11	Sherri Williamson	2027	Initial data collection outline in impact assessment	Annually

**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 has concluded that the introduction of Council Tax premiums on long-term empty dwellings and second homes is a proportionate and lawful measure which does not give rise to unlawful discrimination.

The policy applies consistently based on property use rather than personal characteristics, includes nationally prescribed exceptions, and retains discretionary safeguards for exceptional cases.

The primary objective of the premiums is to encourage dwellings to return to active use as sole or main residences, supporting housing availability, community sustainability and wider strategic housing objectives across North Yorkshire.

#### **Section 14. Sign off section**

This full EIA was completed by:

**Name: Mrs Sherri Williamson**

**Job title: Revenues Head of Service**

**Directorate: Resources**

**Signature: Sherri Williamson**

**Completion date: 31 January 2026**

**Authorised by relevant Assistant Director (signature): Margaret Wallace**

**Date: 31 January 2026**