

Thurrock Council

Community Equality Impact Assessment

Service area and lead officer

Name of service	Revenues and Benefits
CEIA Lead Officer	Andy Brittain
CEIA Lead Officer job title	Head of Service
CEIA Lead Officer email address	abrittain@tghurrock.gov.uk

Subject of this assessment

What specific policy, strategy, function or service is the subject of this assessment?
Council Tax Premium charges for Long term empty properties and second homes
Borough-wide or location-specific?
<input checked="" type="checkbox"/> Borough-wide <input type="checkbox"/> Location-specific – please state locations below.
Click or tap here to enter text.
Why is this policy, strategy, function or service development or review needed?
<p>Council Tax legislation allows billing authorities to charge a premium on council tax for long term empty properties and 2nd homes. The primary objective of charging these Council tax premiums is to encourage owners to bring them back into general use either by sale or rent.</p> <p>In order to implement the council is required to make a determination before 11th March 2024.</p> <p>The recommendation is for the Council to implement the amended premium charges to improve availability of housing by bringing uninhabited properties back into general use. However, where owners opt not to bring properties back into use the additional council tax revenue will be used to assist the Council move to financial sustainability.</p>

1. Engagement, consultation and supporting information

1.1. What steps you have taken, or do you plan to take, to engage or consult (where applicable) the whole community or specific groups affected by this development or review? **This is a vital step.**

Steps you have taken, or plan to take, to engage or consult

General.

There is no legal obligation to formally consult on these premium charges. However, where the Council decides to implement it is required to publish a public notice within the local paper within 21 days of making the decision.

In addition there are various engagement activities and safeguards built into the process as follows:

Long term empty properties

As properties reach the threshold for the relevant charges attempts are made to contact the owner to advise of the potential premium and understand the circumstances. E.g. where it is determined the owner qualifies for an exemption or exclusion to the premium it will not be charged for the relevant period.

Premiums will be billed alongside normal council tax charges and will be subject to normal instalment arrangements (up to 12 months). Cases of genuine hardship will be managed in line with the fair debt policy.

Where contact cannot be made before the premium is applied, liable parties still have the opportunity to make contact to query or challenge the charge. Ultimately where an issue cannot be resolved the taxpayer is able to raise an appeal to the valuation tribunal.

Premiums will be billed alongside normal council tax charges and will be subject to normal instalment arrangements (up to 12 months). Cases of genuine hardship will be managed in line with the fair debt policy.

2nd Homes

In order to charge this premium legislation requires the council to make a determination to introduce at least 12 months before the premium is actually charged.

In terms of engagement, the council will attempt to make contact with owners of properties listed as second homes during the next financial year to advise of the premium and provide the opportunity to:

- a) Confirm current use.
- b) Understand any current exclusions or actions they need to take to qualify for future exclusion.

Premiums will be billed alongside normal council tax charges and will be subject to normal instalment arrangements (up to 12 months). Cases of genuine hardship will be managed in line with the fair debt policy.

1.2. What data or intelligence sources have you used to inform your assessment of the impact?
How have these helped you understand who will be affected by the development or review?

Sources of data or intelligence, and how they have been used

Council Tax data has been analysed to provide details of properties potentially subject to the additional premiums.

This will be subject to validation however currently this shows that the following would be potentially subject to the premium:

Long term empty properties:

Empty 12 months to 5 years = 394

Empty 5 to 10 years = 35

Empty over 10 years = 22

Properties currently listed as 2nd homes = 256

2. Community and workforce impact

2.1. What impacts will this development or review have on communities, workforce and the health and wellbeing of local residents?

Communities and groups	Positive	Neutral	Negative	Summary of positive and negative impacts	How will positives be maximised, and negatives minimised or eliminated?
Local communities in general	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Where owners are encouraged to bring these properties back into use this will supply additional vital housing with the area. Where owners opt not to do this, this will create additional revenue which will assist the council move towards financial sustainability and ultimately help protect services.	<p>Various protections are in place within the process to ensure owners who are potentially affected by the premium are aware and have the opportunity to avoid the charge.</p> <p>Premiums will be billed alongside normal council tax charges and will be subject to normal instalment arrangements (up to 12 months). Cases of genuine hardship will be managed in line with the fair debt policy.</p>
Age	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Council does not collect data relating to the profile of owners of empty or second homes. No protected groups are disproportionately impacted by the premiums.	No specific additional action required.
Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Council does not collect data relating to the profile of owners of empty or second homes. No protected groups are disproportionately impacted by the premiums.	No specific additional action required.

Communities and groups	Positive	Neutral	Negative	Summary of positive and negative impacts	How will positives be maximised, and negatives minimised or eliminated?
Gender reassignment	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Council does not collect data relating to the profile of owners of empty or second homes. No protected groups are disproportionately impacted by the premiums.	No specific additional action required.
Marriage and civil partnership	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Council does not collect data relating to the profile of owners of empty or second homes. No protected groups are disproportionately impacted by the premiums.	No specific additional action required.
Pregnancy and maternity	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Council does not collect data relating to the profile of owners of empty or second homes. No protected groups are disproportionately impacted by the premiums.	No specific additional action required.
Race	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Council does not collect data relating to the profile of owners of empty or second homes. No protected groups are disproportionately impacted by the premiums.	No specific additional action required.
Religion or belief	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Council does not collect data relating to the profile of owners of empty or second homes. No protected groups are disproportionately impacted by the premiums.	No specific additional action required.

Communities and groups	Positive	Neutral	Negative	Summary of positive and negative impacts	How will positives be maximised, and negatives minimised or eliminated?
Sex	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Council does not collect data relating to the profile of owners of empty or second homes. No protected groups are disproportionately impacted by the premiums.	No specific additional action required.
Sexual orientation	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Council does not collect data relating to the profile of owners of empty or second homes. No protected groups are disproportionately impacted by the premiums.	No specific additional action required.
Location-specific impact, if any	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The premium will be applied across all wards.	No specific additional action required.
Workforce	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The workforce will not be disproportionately impacted by the proposal.	No specific additional action required.
Health and wellbeing of residents	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The health and wellbeing of residents is not anticipated to be specifically impacted.	No specific additional action required.
Socio-economic outcomes	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There may be instances of risk of impact on socio-economic outcomes for some property owners although there are a number of exclusions in place to prevent this along with options presented by the fair debt policy .	Premiums will be billed alongside normal council tax charges and liable parties will have the option to pay by instalments up to 12 months. Recovery and cases of genuine hardship will be managed in line with the fair debt policy.

Communities and groups	Positive	Neutral	Negative	Summary of positive and negative impacts	How will positives be maximised, and negatives minimised or eliminated?
Veterans and serving members of the armed forces	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There are some existing exclusions to the empty premium that include where an owner has to live in armed forces accommodation for job-related purposes.	No specific additional action required.
Unpaid carers	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	No specific additional action required.

3. Monitoring and review

3.1. How will you review community and equality impact once the policy, strategy, function or service has been implemented? These actions should be developed using the information gathered in sections 1 and 2 and included in your service area's business plans.

Action	By when	By who
Ongoing monitoring of challenges	From 1 st April 2024	Revenues Manager
Monitoring of the number of properties subject to charge and exclusions	From 1 st April 2024	Revenues Manager
Monitoring of additional income via the collection fund	From 1 st April 2024	Head of Revenues and Benefits
CEIA to be monitored, reviewed and updated with consideration of all relevant service data (e.g. collections)	April 2024-March 2025	Head of Revenues and Benefits
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4. Next steps

4.1. The information gathered must be used to inform reports presented to Cabinet or overview and scrutiny committees. This will give members a necessary understanding of the impact their decisions will have on different groups and the whole community.

Summarise the implications and customer impact below. This summary should be added to the committee reports template in the Diversity and Equality Implications section for review and sign-off at the consultation stage of the report preparation cycle.

Summary of implications and customer impact

The amendment of premiums relates to properties that have either been unoccupied over 12 months or are classed as 2nd homes.

Where owners are encouraged to bring these properties back into use this will supply additional vital housing with the area. Where owners opt not to do this, this will create additional revenue which will assist the council move towards financial sustainability and ultimately help protect services.

Various protections are in place within the process to ensure owners who are potentially affected by the premium are aware and have the opportunity to avoid the charge.

Some existing exclusions to the empty premium include:

- Where a dwelling is exempt from Council Tax it will also be exempt from premiums. Additionally, properties are currently exempt from premiums where:
- The property is empty because the owner has to live in armed forces accommodation for job-related purposes.
- The property is an annexe that is being used as part of the main property.

The Government has recently consulted on further potential exclusions that will apply from 2024/25. Once clarified these will be applied to any long term 'empty premiums considered from 1st April 2024. These include:

- Properties undergoing probate.
- Properties being actively marketed for sale or let.
- Properties undergoing major repairs.

Premiums will be billed alongside normal council tax charges and will be subject to normal instalment arrangements (up to 12 months). Cases of genuine hardship will be managed in line with the fair debt policy.

No protected groups are considered to be disproportionately impacted by the premiums.

5. Sign off

5.1. This Community Equality Impact Assessment must be authorised by the relevant project sponsor, strategic lead, or assistant director. This should not be the CEIA Lead Officer. Officers authorising this assessment are responsible for:

- the accuracy of the information
- making sure actions are undertaken

Name	Role	Date
Jonathan Wilson	Assistant Director - Finance	21/12/23
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