

# Thurrock Council

## Community Equality Impact Assessment

### Service area and lead officer

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

### Subject of this assessment

<b>What specific policy, strategy, function or service is the subject of this assessment?</b>
Council Tax Premium charges for Long term empty properties and second homes
<b>Borough-wide or location-specific?</b>
<input checked="" type="checkbox"/> Borough-wide <input type="checkbox"/> Location-specific – please state locations below.
Click or tap here to enter text.
<b>Why is this policy, strategy, function or service development or review needed?</b>
<p>Council Tax legislation allows billing authorities to charge a premium on council tax for long term empty properties and 2<sup>nd</sup> 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>The recommendation is for the Council to continue the 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 there are various engagement activities and safeguards built into the process as follows:

Regulations contain a number of exemptions and exceptions where premiums cannot be applied on empty properties as follows:

- where the previous resident has died for up to 6 months after grant of probate or letters of administration);
- where the resident is in long-term residential care or hospital;
- where the resident is living elsewhere to provide personal care.

In addition, regulations containing new statutory exceptions were laid before Parliament on 8<sup>th</sup> October 2024 and came into force on 1<sup>st</sup> November 2024. A summary of these exceptions and any time limits are detailed below:

Premium Type	Exception applies for:
Long-term empty homes and second	Dwelling which is or would be someone's sole or main residence if they were not residing in job-related armed forces accommodation
Long-term empty homes and second	Annexes forming part of, or being treated as part of, the main dwelling
Long-term empty homes and second	Dwellings being actively marketed for sale (12 months limit)
Long-term empty homes and second	Dwellings being actively marketed for let (12 months limit)
Long-term empty homes and second	Unoccupied dwellings which fell within exempt Class F and where probate has recently been granted (12 months from grant of probate/letters of administration)
Second homes only	Job-related dwellings
Second homes only	Occupied caravan pitches and boat moorings.
Second homes only	Seasonal homes where year-round, permanent occupation is prohibited, specified for use as holiday accommodation or planning condition preventing occupancy for more
Long-term empty home only	Empty dwellings requiring or undergoing major repairs or structural alterations (12 months limit)

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.

- 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.

**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?
<b>Local communities in general</b>	<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>
<b>Age</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.
<b>Disability</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.
<b>Gender reassignment</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.
<b>Marriage and civil partnership</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.
<b>Pregnancy and maternity</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.

<b>Communities and groups</b>	<b>Positive</b>	<b>Neutral</b>	<b>Negative</b>	<b>Summary of positive and negative impacts</b>	<b>How will positives be maximised, and negatives minimised or eliminated?</b>
<b>Race</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.
<b>Religion or belief</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.
<b>Sex</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.
<b>Sexual orientation</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.
<b>Location-specific impact, if any</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.
<b>Workforce</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.
<b>Health and wellbeing of residents</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.
<b>Socio-economic outcomes</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.
<b>Veterans and serving members of the armed forces</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.
<b>Unpaid carers</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No protected groups are disproportionately impacted by the premiums.	Click or tap here to enter text.

### 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 <sup>st</sup> April 2025	Revenues Manager
Monitoring of the number of properties subject to charge and exclusions	From 1 <sup>st</sup> April 2025	Revenues Manager
Monitoring of additional income via the collection fund	From 1 <sup>st</sup> April 2025	Head of Revenues and Benefits
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.

### 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
<p>Potential premiums charges relate to properties that have either been unoccupied over 12 months or are classed as 2<sup>nd</sup> homes.</p> <p>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> <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> <p>No protected groups are disproportionately impacted by the premiums.</p>

## 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
Andy Brittain	Head of Revenues and Benefits	12/12/2024
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.