

Name of Committee:	<b>Cabinet</b>
Date of Meeting:	<b>18/02/2019</b>
Relevant Scrutiny Committee:	<b>Corporate Performance and Resources</b>
Report Title:	<b>Council Tax Unoccupied Dwellings</b>
Purpose of Report:	To seek approval to amend the existing policy for the 2019-20 financial year in relation to the Council's discretionary powers when determining the level of discount to be applied to unoccupied dwellings.
Report Owner:	<b>Executive Leader and Cabinet Member for Performance and Resources</b>
Responsible Officer:	<b>Carys Lord - Head of Finance, Resources</b>
Elected Member and Officer Consultation:	No Elected Members have been consulted as this is not a ward specific issue. Exchequer Manager - Resources
Policy Framework:	This is a matter for executive decision by Cabinet
Executive Summary:	<ul style="list-style-type: none"> <li>• This report brings to the attention of Cabinet the Council's discretionary powers when determining the level of council tax discount to be applied to unoccupied dwellings. The report sets out the current procedure adopted by the Council when applying empty property discounts and the financial implications in continuing to award the discounts.</li> <li>• The report draws Cabinet's attention to the results and conclusions of the recent consultation on the Council's proposals to remove the 50% empty property discount currently afforded to owners of empty properties and second homes.</li> <li>• The report proposes that Cabinet recommends to Full Council the removal of the 50% empty property discount both from a financial perspective and due to the many positive impacts that can be achieved by bringing empty properties back into use.</li> </ul>

## **1. Recommendation**

- 1.1** That Cabinet recommends to Full Council that no discount be allowed from 2019-20 in respect of unoccupied dwellings as defined in classes A, B and C to the Council Tax (Prescribed Class of Dwellings) (Wales) Regulations 1998, as amended
- 1.2** That Cabinet recommends to Full Council that delegated authority be given to the Head of Finance to implement the changes and to notify the owners of all affected properties.

## **2. Reasons for Recommendations**

- 2.1** The Council is required to determine its policy on discounts in relation to unoccupied dwellings each year.
- 2.2** To ensure all of those impacted by the removal of the discount are aware of the changes.

## **3. Background**

- 3.1** A Welsh Local Authority has discretion to award up to 50% discount in respect of dwellings defined in the Council Tax (Prescribed Class of Dwellings) (Wales) Regulations 1998, as amended.
- 3.2** The Welsh Regulations prescribe three classes of dwellings for which Welsh Local Authorities will have discretion to consider the discounts allowable: -

### **Unoccupied furnished dwellings**

- 3.2.1** The Regulations prescribe two classes of unoccupied and furnished dwellings for which Welsh Local Authorities will have discretion to consider whether a discount should apply or not. The discounts that are allowable are between 10% and 50% :-
  - Class A relates to dwellings with a restriction on occupancy by law which prohibits their use for a period of at least 28 consecutive days in any 12 month period;
  - Class B relates to dwellings that have no such restriction on occupancy.

### **Unoccupied unfurnished dwellings**

- 3.2.2** The Regulations prescribe a class of unoccupied and unfurnished dwelling for which Welsh Local Authorities will have discretion to consider whether a discount should apply or not. The discounts allowable are up to a maximum of 50% :-
  - Class C relates to long term (more than 6 months) unoccupied and substantially unfurnished dwellings.
- 3.3** Empty properties which are unoccupied and unfurnished are initially exempt from Council Tax for up to six months. A property is considered to be 'long-term'

- empty' if it has been unoccupied and unfurnished for more than six months and does not qualify for another class of exemption from Council Tax.
- 3.4** Where a Welsh Local Authority has exercised its discretion to award a discount then this is currently reflected in the Council Tax Base (CT1), and an allowance is subsequently made by the Welsh Government when determining the Revenue Support Grant Settlement.
- 3.5** The intention of the Welsh Government is to review the requirements within the Council Tax Base in order to ensure that any discount awarded in respect of dwellings defined in the Council Tax (Prescribed Class of Dwellings) (Wales) Regulations 1998, as amended, are no longer accounted for and as such it is likely that the financial burden of awarding any discounts in the future will be borne by the Council.
- 3.6** As at the 17th January 2019, the following properties fell within the three categories:
- 58 properties fell within Class A;
  - 557 properties fell within Class B; and
  - 780 properties fell within Class C
- 3.7** The number of properties falling within Class C has been relatively constant over the past 5 years and it is now proposed that the Council use its discretionary power and remove the 50% discount for long term empty properties. This would discourage owners from allowing their properties to remain empty for long periods and falling into disrepair, which in turn would support the Council's objectives of bringing empty homes back into use.

#### **4. Key Issues for Consideration**

- 4.1** Research indicates that the main reasons for homes remaining empty in the long term are:
- Owners unable to fund repairs/improvements to sell or rent out the homes
  - Owners and previous occupants allowing homes to become uninhabitable
  - Low housing demand due to perceived social problems, such as anti-social behaviour
- 4.2** Equally there is a wide range of evidence available, which demonstrates that bringing empty homes back into use can have many positive impacts for the property owner, the local neighbourhood, the wider community and the local economy.

##### **For the Owner**

- If the property is sold, the owner can release any equity within the property
- If the property is rented, the owner receives an income from the property
- Leaving a property empty could increase insurance premiums

- Council Tax is paid for by the tenant as opposed to the owner

### For the Community

- The opportunity for fly-tipping and anti-social behaviour is reduced
- An empty home can have a negative effect on a neighbourhood, reducing house prices and lowering community pride in an area
- Provide much-needed housing for the Vale of Glamorgan area.

### For the Wider Community

- It may reduce demands on the Police, Fire Service and Council to deal with associated problems

### For the Local Economy

- Bringing an empty home back into use can contribute to the regeneration of an area, increase spending in the local economy and helping to protect the value of surrounding properties
- Unsightly properties can often deter investment in an area, which can lead to decline

- 4.3 The main argument against reducing the discounts would be the issue of fairness to non-resident owners, where it could be argued that they are being asked to pay for services they do not use. However, whilst this may be the case, council tax is not charged on the basis that both resident and non-resident owners will use every service.
- 4.4 Many services such as planning, highways, street cleaning, local policing and fire services are essential in maintaining the local environment for both resident and non-resident owners. These services do not stop or reduce in cost when a property is empty.
- 4.5 The councils current policy is to allow 50% discount on unoccupied dwellings (classes A, B and C). Given the local pressures on housing and local government finance it is proposed to discontinue this policy for the 2019-20 financial year and charge the full 100%.
- 4.6 A consultation exercise was undertaken and ran for the period 14th December 2018 to the 18th January 2019 and the report is attached at Appendix A. Current beneficiaries of the empty property discounts who would be directly affected by the proposal were identified and amounted to 1,395 in total. A letter was sent advising these stakeholders of the proposals and options available, whilst also being advised of the procedure for responding to the consultation. This information was also made available online and was displayed on social media in order to give other stakeholders an opportunity to respond.
- 4.7 A total of 145 responses to the consultation were received, the majority of which were from taxpayers who would be directly affected by the proposals. The majority of the responses received were unsupportive of any change to the discount currently allowed for various reasons, including the financial strain that any increase in the council tax would cause them.

- 4.8** Section 13A(1)(c) of the Local Government Finance Act 1992 provides a discretion to Local Authorities in Wales to reduce the amount of council tax payable, including reducing the amount to nil, in circumstances where it is felt appropriate to do so. As a result, if any current beneficiary of the discount can demonstrate that the increase in council tax would cause them exceptional financial hardship, or can prove other exceptional circumstances exist, then the Council can consider using its discretionary powers to reduce the amount of council tax payable. This would allow the Council to continue to award reductions in mitigating circumstances.
- 4.9** As the vast majority of current beneficiaries did not respond to the consultation despite receiving a letter outlining the proposals (10.4% response rate), then this would suggest that there is little opposition to removing the discount.
- 4.10** If the outcome of the review of Welsh Government is to alter the way these discounts are reflected in the Council Tax Base, then should the Council's current policy of awarding a 50% reduction continue, this could result in a significant financial burden being placed on the Council.

## **5. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?**

- 5.1** As the Council continues to manage its services with diminishing resources then this additional burden could impact on vital frontline services both in the short and long term.
- 5.2** Through amending the Council's current approach of awarding a 50% reduction for empty properties then this would help guarantee the continuation of vital front line services.
- 5.3** Unsightly properties can often deter investment in an area, which can lead to decline. By removing the 50% discretionary reduction then this will help to prevent owners from leaving their properties empty for extended periods of time.
- 5.4** The proposals in this report will enable the Council to continue to work towards the Well-being Outcome of Cohesive Communities by attributing to the goal of attractive, viable, safe and well connected communities. By encouraging owners to bring their empty properties back into use then this will have many positive impacts for the property owner, the local neighbourhood, the wider community and the local economy.

## **6. Resources and Legal Considerations**

### **Financial**

- 6.1** The discounts allowed are currently reflected in the Council Tax Base, which is currently used by the Welsh Government in determining the Revenue Support Grant Settlement. Any changes to this may result in the financial burden of awarding these discounts being borne by the Council in the future.

- 6.2** It is estimated that the financial cost to the Council of continuing to award the discretionary discounts on an annual basis would be in excess of £1,000,000, if current recipients were not entitled to any other discounts. This would be reviewed at the time of any change in policy.

**Employment**

- 6.3** None

**Legal (Including Equalities)**

- 6.4** The Council is obliged to collect council tax in line with Government Regulations.
- 6.5** A consultation exercise was undertaken between the periods 14th December 2018 to the 18th January 2019. The results obtained from the consultation indicate that there is no apparent equality impact on any of the protected equality groups.
- 6.6** The results obtained from the consultation identified that in a small number of cases (3 cases - 2%), second homes were being used to assist with the care of elderly/disabled relatives who lived within the Council's area and therefore any change in the level of discount applied may have a negative impact on the ability to provide care. The remainder of the results indicated that there was no apparent equality impact on any other protected equality group.
- 6.7** Section 13A(1)(c) of the Local Government Finance Act 1992 provides a discretion to Local Authorities in Wales to reduce the amount of council tax payable, including reducing the amount to nil, in circumstances where it is felt appropriate to do so. As a result, where properties are being used to assist elderly/disabled relatives and an increase in council tax would cause financial hardship, then the Council can consider using its discretionary powers to reduce the amount of council tax payable. This would allow the Council to continue to award reductions in mitigating circumstances.
- 6.8** The council has undertaken an Equality Impact Assessment (Appendix B) on the proposed amendment to existing discounts. The consultation together with the Equality Impact Assessment assists the Council in satisfying the public sector equality duty in the Equality Act.

**7. Background Papers**

Appendix A - Consultation Report

Appendix B - Equality Impact Assessment



**Council Tax Unoccupied Properties**

**Consultation Report**

## **Background**

A Welsh Local Authority has discretion to award up to 50% discount in respect of dwellings defined in the Council Tax (Prescribed Class of Dwellings) (Wales) Regulations 1998, as amended.

The Welsh Regulations prescribe three classes of dwellings for which Welsh Local Authorities will have discretion to consider the discounts allowable: -

### **Unoccupied furnished dwellings**

The regulations prescribe two classes of unoccupied and furnished dwellings for which Welsh Local Authorities will have discretion to consider whether a discount should apply or not. The discounts allowable are between 10% and 50% :-

Class A relates to dwellings with a restriction on occupancy by law which prohibits their use for a period of at least 28 consecutive days in any 12 month period;

Class B relates to dwellings that have no such restriction on occupancy.

### **Unoccupied unfurnished dwellings**

The regulations prescribe a class of unoccupied and unfurnished dwelling for which Welsh Local Authorities will have discretion to consider whether a discount should apply or not. The discounts allowable are up to a maximum of 50% :-

Class C relates to long term (more than 6 months) unoccupied and substantially unfurnished dwellings.

Should the Council's current policy of awarding a 50% reduction continue, then this could result in a significant financial burden being placed on the Council, which is in excess of £1M. As the Council continues to manage its services with diminishing resources then the burden of funding these discretionary discounts could impact on vital frontline services both in the short and long term.

As at the 17<sup>th</sup> January 2019, the following properties fell within the three categories :

- 58 properties fell within Class A;
- 557 properties fell within Class B; and
- 780 properties fell within Class C.

The number of properties falling within Class C has been relatively constant over the past 5 years and it is now proposed that the Council use its discretionary power and remove the 50% discount for long term empty properties. This would discourage owners from allowing their properties to

remain empty for long periods and falling into disrepair, which in turn would support the Council's objectives of bringing empty homes back into use.

## **Methodology**

Current beneficiaries of empty property discounts who would be directly affected by the proposal were identified, approximately 1,400 in total. A letter was sent advising these stakeholders of the proposals and options available, whilst also being advised of the procedure for responding to the consultation. This information was also made available online and was displayed on social media in order to give other stakeholders an opportunity to respond.

The consultation document explained the proposed changes in council tax discounts for empty properties and how these may affect current recipients of the reduction. The consultation document also made clear the areas of discretion and how the Vale of Glamorgan Council had currently used its discretion in this area.

All stakeholders were then invited to answer a number of questions on the various options available to the Council when using its discretion. The preferred option of the Council was clearly indicated.

The questions asked on the areas of discretion were designed to gain an understanding of whether stakeholders, in particular current beneficiaries of the discounts, felt that the Council's preferred option was the best approach. In order to gain this understanding, the following questions were asked:

1. Which of the following would be your preferred option in relation to the level of Council Tax or discount that is applied to empty properties. 1 being your preferred option 4 being your least preferred option.
  - a. Option 1- maintain the current level of discount
  - b. Option 2 - reduce the level of discount but maintain at least 10% discount
  - c. Option 3 (Council's preference) - remove the current level of discount
  - d. Option 4 - remove the current level of discount and apply a premium of up to 100%
2. Do you have any comments on the proposals?
3. Any other suggestions?

Online responses to the consultation were encouraged as the preferred method. Where written responses to the consultation were submitted via post or by e-mail then the stakeholder was directed to the Council's website.

## **Results**

A total of 1,395 letters were issued to owners who are current beneficiaries of the discount of which 145 (10.4%) responses were received from all stakeholders.

From the 145 responses received in respect of the consultation, 11(11.3%) of the responses were supportive of the Council's preferred option of removing the current level of discount awarded to empty properties, 126 (92%) of the responses were in favour of maintaining the current level of discount and 5 (5.4%) were in favour of charging a premium in addition to the full level of council tax charged. 3 (3.2%) of the respondents were in favour of reducing the level of discount to a percentage of at least 10%.

The majority of the responses addressed a number of issues, these included; the lack of services used by owners' of empty properties 47 (32.4%) of respondents, 7 (4.8%) stated that they had a second property due to work commitments and 11 (7.6%) stated that they possessed a second property due to the fact that it had been inherited following the death of a relative or that it was annexed to their main dwelling.

89 (61.4%) of respondents made negative comments in relation to any alteration to the current policy whilst 10 (6.9%) were generally supportive of a reduction in the amount of discount awarded.

Only 1 (0.7%) of the responses indicated that they did not understand the proposed changes to the empty property discount or how this would affect them. No respondents asked for more information on the proposed changes.

8 (5.5%) of respondents indicated that they would be unable to pay any increased contribution towards their council tax.

3 (2.1%) of respondents stated that they were owners of second homes which were being used to assist with the care of elderly/disabled relatives who live within the Council's area. These respondents indicated that any change in the level of discount applied may have a negative impact on their ability to provide care. However, the Council can use its discretion under Section 13A(1)(c) and continue to award support in mitigating circumstances.

## Conclusions

The response to the consultation allows us to draw a number of conclusions.

1. There is a clear understanding among the stakeholders who have responded of how the Council's preferred option will impact on beneficiaries of the discount.
2. A small number of current beneficiaries of the discount feel that they will be unable to make any additional contribution towards their council tax.

3. Stakeholders who responded to the consultation are generally critical of the proposed changes to the level of discount currently awarded.
4. As the vast majority of current beneficiaries did not respond to the consultation despite receiving a letter outlining the proposals, then this would suggest that there is little opposition to removing the discount.

DRAFT

# Equality Impact Assessment

Please click on headings to find [general guidance](#) or section guidance with an example.

You will find supporting information in appendices at the end of the guidance.

When you start to assess your proposal, arrange to meet Tim Greaves, Equality Co-ordinator, for specific guidance. Send the completed form to him for a final check and so that he can publish it on our Vale of Glamorgan equality web pages.

Please also contact Tim Greaves if you need this equality impact assessment form in a different format.

## 1. What are you assessing?

Council Tax – Unoccupied Dwellings

## 2. Who is responsible?

Name	Carys Lord	Job Title	Head of Finance
Team	Finance	Directorate	Managing Director and Resources

## 3. When is the assessment being carried out?

Date of start of assessment December 2018

## 4. Describe the proposal?

**What is the purpose of the proposal?**

To remove the discretionary 50% discount that is currently applied to empty, furnished dwellings and long term (over six months) empty, unfurnished dwellings.

**Why do you need to put it in place?**

To discourage owners from allowing their properties to remain empty in order to

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**support the Council's objectives of bringing empty homes back into use.**

**Do we need to commit significant resources to it (such as money or staff time)?**

The change to the existing arrangements of awarding the reduction will be managed within current resources.

As the existing 50% reduction will be removed from appropriate cases then this will increase the overall revenue received through Council Tax.

**What are the intended outcomes of the proposal?**

The intention is to remove the 50% discount that is currently applied to empty, furnished dwellings and long term (over six months) empty, unfurnished dwellings.

**Who does the proposal affect?**

The proposal will affect owners of empty properties.

**Will the proposal affect how other organisations work?**

No.

**Will the proposal affect how you deliver services?**

No.

**Will the proposal impact on other policies or practices?**

No.

**Can you change the proposal so that it further promotes equality of opportunity and fosters good relations?**

No.

**How will you achieve the proposed changes?**

The Council Tax team are able to identify all effected empty properties through the Council Tax database and the discount will automatically be removed from the 1<sup>st</sup> April 2019.

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**Who will deliver the proposal?**

The Council Tax team within Exchequer Services.

**How will you know whether you have achieved the proposal's purpose?**

The Council Tax team is aware of those customers currently receiving the reduction which would be withdrawn from the 1<sup>st</sup> April 2019.

## 5. What evidence are you using?

**Engagement (with internal and external stakeholders)**

Internal and external engagement has taken place with stakeholders, through consultation, both of which had the opportunity to respond, highlighting any concerns, if any, that they may have. In addition regular engagement with the Council's Empty Homes and Loans Officer has taken place with the view of bringing empty properties back into use.

**Consultation (with internal and external stakeholders)**

A consultation exercise has taken place allowing all internal and external stakeholders the opportunity to respond to the council's preferred option of removing the 50% empty property discount and allowing them the opportunity to make any comments they feel are appropriate.

The consultation ran for the period 14<sup>th</sup> December 2018 to the 18<sup>th</sup> January 2019.

**National data and research**

The discretionary 50% reduction currently applied by the Council can be split into two distinct categories, these being long term empty, unfurnished dwellings (empty for more than 6 months) and empty, furnished dwellings (second homes).

For the current financial year 10 Welsh Council's, including the Vale of Glamorgan Council, awarded a 50% reduction in respect of long term empty, unfurnished dwellings. 6 Welsh Councils gave no discount at all whilst the remaining 6 Councils applied a premium on top of the full charge of either 25% or 50%. As a result, currently the majority of Welsh Councils do not apply a discount.

For the current financial year the Vale of Glamorgan were the only Council to apply a 50% discount on empty, furnished dwellings (second homes), and only 1 other Welsh Council gave a discount at a rate of 25%. 13 Welsh Councils gave no discount whilst the remaining 7 Welsh Councils applied a premium on top of the

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full charge of either 25% or 50%. As a result only 1 Council in addition to the Vale of Glamorgan currently apply a discount.

## Local data and research

The Council, through local data research, identified the number of homeowners who would be impacted by any change and was as follows:

- long term empty, unfurnished dwellings: 780
- empty, furnished dwellings: 615

## 6. How robust is the evidence?

### Does it show what the impact will be (positive and negative)?

There will be a negative impact on those homeowners who have a second home or long term empty property as they will see an increase in their council tax payments.

There will be an overall positive impact in the Vale of Glamorgan area as levying the full council tax would encourage homeowners to bring empty properties back into use.

Whilst the Council is able to identify the owners of the empty properties that will be subject to the additional charge, there was limited information available in relation to the equality groups which may be affected.

Whilst some properties may be owned by individuals from a particular equality group, there was no evidence to assess whether some groups are more likely to own properties affected by these recommendations than other groups.

However, a consultation exercise was undertaken between the periods 14th December 2018 to the 18th January 2019. The results obtained from the consultation indicated that in a small number of cases (3 cases, 2%), second homes were being used to assist with the care of elderly/disabled relatives who lived within the Council's area and therefore any change in the level of discount applied may have a negative impact on the ability to provide care. The remainder of the results indicated that there was no apparent equality impact on any other protected equality group.

### What are the gaps?

No gaps have been identified.

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**What will you do about this?**

N/A

**What monitoring data will you collect?**

**Information on the number of owners who will be charged the full amount as a result of the determination will be monitored by the Council Tax team.**

**How often will you analyse and report on this?**

**The number of properties falling into each category will be reported on an annual basis.**

**Where will you publish monitoring data and reports?**

**The details regarding empty properties and second homes are reported to the Welsh Government on an annual basis and are publicly available on the Welsh Government website StatsWales.**

## 7. Impact

**Is there an impact?**

**There will be an impact on the following number of homeowners:**

- long term empty, unfurnished dwellings: 780
- empty, furnished dwellings: 615

**In addition in a small number of cases (3 cases, 2%), second homes are being used to assist with the care of elderly/disabled relatives who live within the Council's area and therefore any change in the level of discount applied may have a negative impact on the ability to provide care.**

**If there is no impact, what is the justification for thinking this? Provide evidence.**

N/A

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## **If there is likely to be an impact, what is it?**

### **Age:**

**The only age factor in relation to council tax is the requirement to be over 18 years old. In addition, the consultation identified that 63.5% of respondents fell between the ages of 55-75**

### **Disability:**

**The consultation identified that in a small number of cases (3 cases, 2%), of those who responded to the consultation, that second homes are being used to assist with the care of elderly/disabled relatives who live within the Council's area and therefore any change in the level of discount applied may have a negative impact on the ability to provide care.**

**Gender reassignment, including gender identity (ensure policies explicitly include same-sex couples and use gender neutral language):**

**No evidence is available to indicate any gender impact of the recommended changes.**

### **Marriage and civil partnership (discrimination only):**

**No evidence is available to indicate any marriage and civil partnership impact of the recommended changes.**

### **Pregnancy and Maternity:**

**No evidence is available to indicate any pregnancy and maternity impact of the recommended changes.**

### **Race:**

**No evidence is available to indicate any race impact of the recommended changes.**

### **Religion and belief:**

**Any empty property awaiting occupation by a member of any religious denomination to perform his/her duties is exempt and therefore will not be impacted by these changes.**

### **Sex:**

**No evidence is available to indicate any impact of the recommended changes.**

**Sexual orientation (ensure policies explicitly include same-sex couples and use gender neutral language):**

**No evidence is available to indicate any sexual orientation impact of the recommended changes.**

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## Welsh language:

No evidence is available to indicate any Welsh language impact of the recommended changes.

## Human rights:

No evidence is available to indicate any human rights impact of the recommended changes.

## How do you know?

Explain this for each of the relevant protected characteristics as identified above.

Council Tax legislation does not enable the Council to use council tax to advantage or disadvantage an individual based upon an equality group.

From 3 cases (2%) of respondents to the consultation comments were made in relation to providing care for disabled/elderly relatives and that the removal of the discount may impact on the provision of care, due to the additional financial burden that would be placed on the owner.

## What can be done to promote a positive impact?

Explain this for each of the relevant protected characteristics as identified above.

Council Tax legislation does not enable the Council to use Council tax to advantage or disadvantage an individual based upon an equality group.

## What can be done to lessen the risk of a negative impact?

Explain this for each of the relevant protected characteristics as identified above.

**Disability:** Section 13(A)(1)(c) of the Local Government Finance Act 1992 provides a discretion to Local Authorities in Wales to reduce the amount of council tax payable, including reducing the amount to nil, in circumstances where it is felt appropriate to do so. As a result, where properties are being used to assist elderly/disabled relatives and an increase in council tax would cause financial hardship, then the Council can consider using its discretionary powers to reduce the amount of council tax payable. This would allow the Council to continue to award reductions in mitigating circumstances.

However, if the Council continues to award these reductions to all empty properties

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then this may place a significant financial burden on the Council. This in turn could have repercussions for all service areas within the Council and therefore could impact upon corporate priorities.

## **Is there a need for more favourable treatment to achieve equal outcomes? (Disability only)**

Council Tax legislation does not enable the Council to use council tax to advantage or disadvantage an individual based upon an equality group. However, Section 13(A)(1)(c) of the Local Government Finance Act 1992 would allow the Council to continue to award reductions in mitigating circumstances.

## **Will the impact be positive, negative or neutral?**

Explain this for each of the relevant protected characteristics as identified above.

Council Tax legislation does not enable the Council to use Council tax to advantage or disadvantage an individual based upon an equality group.

## **8. Monitoring ongoing impact**

**Date you will monitor progress**

April 2019

**Measures that you will monitor**

- Number of long term empty, unfurnished dwellings affected by the change.
- Number of empty, furnished dwellings affected by the change.
- The impact on Equality Groups (if any), particularly those identified through the Council's consultation exercise.

**Date you will review implemented proposal and its impact**

March 2020

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## 9. Further action as a result of this equality impact assessment

Possible Outcomes	Say which applies
No major change	
Adjust the policy	
Continue the policy	The policy is required in order to collect revenue raised through these recommendations in order to support the provision of Council services.
Stop and remove the policy	

## 10. Outcomes and Actions

Recommend actions to senior management team
Outcome following formal consideration of proposal by senior management team

## 11. Important Note

Where you have identified impacts, you must detail this in your Cabinet report when seeking approval for your proposal.

## 12. Publication

Where will you publish your approved proposal and equality impact assessment?  
Vale of Glamorgan website.

In addition to anywhere you intend to publish your approved proposal and equality impact assessment, you must send a copy to Tim Greaves, Equality Co-ordinator, to publish on the equality pages of the Vale of Glamorgan website.

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### **13. Authorisation**

<b>Approved by (name)</b>	
<b>Job Title (senior manager)</b>	
<b>Date of approval</b>	
<b>Date of review</b>	