
COUNCIL TAX EMPTY PROPERTY DISCOUNT

Responsible Cabinet Member - Councillor Stephen Harker
Efficiency and Resources Portfolio

Responsible Director - Paul Wildsmith,
Director of Neighbourhood Services and Resources

SUMMARY REPORT

Purpose of the Report

1. To approve the withdrawal of the Council Tax discount for empty and unfurnished properties from 1 April 2017 following consultation.

Summary

2. On 13 December 2016, Cabinet agreed the withdrawal of the Council Tax discount for empty and unfurnished properties for consultation.
3. Consultation has taken place based on the recommendations contained in the report to Cabinet on 13 December 2016 (copy attached at **Appendix 1**). Responses to the consultation were minimal with only 4 responses. Details of the responses and an equality impact assessment are given in the main report.
4. The withdrawal of the Council Tax discount for empty and unfurnished properties was subsequently considered and endorsed by Cabinet on 7 February 2017.

Recommendation

5. It is recommended that Council:-
 - (a) Consider the results of the public consultation and equality impact assessment.
 - (b) Approve the withdrawal of the Council Tax discount for empty and unfurnished properties from 1 April 2017.

Reasons

6. The recommendations are supported by the following reasons :-

- (a) The Council has the flexibility to set and review Council Tax discounts for empty and unfurnished properties.
- (b) The financial position of the Council has not improved and therefore the withdrawal of the Council Tax empty property discount is appropriate.

Paul Wildsmith
Director of Neighbourhood Services and Resources

Background Papers

- (i) Local Government Finance Act 2012

Anthony Sandys: Extension 6926

S17 Crime and Disorder	There are no issues
Health and Well Being	There are no issues
Sustainability	There is no environmental impact in this report
Diversity	There are no issues
Wards Affected	All wards are affected, but in particular those with higher numbers of empty domestic properties
Groups Affected	Owners of empty domestic properties would be directly affected by this proposal, including private landlords who may experience void periods in some of their properties
Budget and Policy Framework	The issues contained within this report do not represent a change to Council budget or the Council's policy framework
Key Decision	This is not an Executive decision
Urgent Decision	This is not an Executive decision
One Darlington: Perfectly Placed	This report has implications for the 'Prosperous Darlington' theme of the Sustainable Community Strategy.
Efficiency	Changes to Council Tax charges for empty domestic properties have the potential to generate additional revenue for the Council.

MAIN REPORT

Information and Analysis

Background

7. Cabinet at its meeting on 13 December 2016 considered the report “Council Tax Empty Property Discount”, which is attached at **Appendix 1**. Cabinet approved the withdrawal of the Council Tax discount for empty and unfurnished properties for consultation.

Consultation

8. Consultation has taken place by an on-line survey on the Darlington Borough Council website.
9. The response to the consultation has been very limited as set out below:-
 - (a) Only 4 responses were received to the survey, one supporting the proposal and one against (with two responders not answering this question).
 - (b) The comments about the proposal included the following:
 - (i) “This will be a further blow to private sector tenants who are already being hit by higher rents. If we all end up homeless who will pay Council Tax?”
 - (ii) “Full tax should be charged and paid when property is simply left empty for income tax reasons. Properties should also be repaired to higher standard than as of now. If not, tax should be charged fully at all times as a deterrent.”
 - (iii) “There should be exceptions e.g. for people in care homes. Landlords should pay once property has been empty for 3 weeks.”
10. An equality impact assessment has been completed on the proposal and this is given at **Appendix 2**. This has not identified any significant impacts as a result of the proposal.
11. Full and indefinite exemptions from Council Tax already exist for empty domestic properties where the liable person is:
 - (a) A permanent resident in a hospital, care home, nursing home or hostel.
 - (b) Receiving care because of old age, disability, illness, alcohol / drug dependence or mental impairment
 - (c) Providing care to a person because of old age, disability, illness, alcohol / drug dependence or mental impairment.
12. In addition, an unoccupied domestic property owned by a charity and last used for charitable purposes can receive a full exemption for Council Tax for up to 6 months. This specifically applies to supported accommodation and therefore those groups are already protected.

13. The Council also already operates a Council Tax discretionary discount scheme and therefore has the discretion to apply a discount for up to 100% of Council Tax liability for an indefinite period. This will ensure that people directly affected by this change who are vulnerable or suffering hardship can still receive relief for their Council Tax.

Conclusion

14. The reasons for considering the withdrawal of the Council Tax discount for empty and unfurnished properties is set out in paragraphs 12 to 18 of the attached report and consultation has not highlighted any significant issues for Members to consider.
15. In conclusion it is recommended that the Council Tax discount for empty and unfurnished properties is withdrawn from 1 April 2017.

Financial implications

16. The estimated potential savings to Darlington Borough Council by withdrawing the empty and unfurnished property discount are set out in paragraph 18 of the attached report. It is estimated that the recommended withdrawal of this discount will increase income by £160,000 for 2017/18. However, it is also estimated that this change will increase costs to the Housing Revenue Account by £26,000 for 2017/18.

CABINET
13 DECEMBER 2016

ITEM NO.

COUNCIL TAX EMPTY PROPERTY DISCOUNT

Responsible Cabinet Member - Councillor Stephen Harker
Efficiency and Resources Portfolio

Responsible Director - Paul Wildsmith,
Director of Neighbourhood Services and Resources

SUMMARY REPORT

Purpose of the Report

1. To seek approval to consult on proposals to withdraw the Council Tax discount for empty properties from April 2017.

Summary

2. Since April 2013, all Local Authorities have been given flexibility to set their own Council Tax discounts for empty and unfurnished properties, as part of the Local Government Finance Act 2012.
3. On 24 January 2013, Council decided to set the Council Tax discount for empty and unfurnished properties from April 2013 at 100% for a maximum of one month.
4. As the financial position of the Council has not improved, it is now recommended to withdraw the discount altogether from 2017/2018 onwards.

Recommendation

5. It is recommended that Cabinet approve the proposed change in paragraph 4 to move forward for consultation.

Reasons

6. The recommendations are supported by the following reasons :-
 - (a) The Council has the flexibility to set and review Council Tax discounts for empty and unfurnished properties.
 - (b) A public consultation on the proposal is appropriate, prior to a decision being made.

- (c) The financial position of the Council has not improved and therefore the withdrawal of the Council Tax empty property discount is appropriate.

Paul Wildsmith
Director of Neighbourhood Services and Resources

Background Papers

- (ii) Local Government Finance Act 2012

Anthony Sandys: Extension 6926

S17 Crime and Disorder	There are no issues
Health and Well Being	There are no issues
Sustainability	There is no environmental impact in this report
Diversity	There are no issues
Wards Affected	All wards are affected, but in particular those with higher numbers of empty domestic properties
Groups Affected	Owners of empty domestic properties would be directly affected by this proposal, including private landlords who may experience void periods in some of their properties
Budget and Policy Framework	The issues contained within this report do not represent a change to Council budget or the Council's policy framework
Key Decision	This is not an Executive decision
Urgent Decision	This is not an Executive decision
One Darlington: Perfectly Placed	This report has implications for the 'Prosperous Darlington' theme of the Sustainable Community Strategy.
Efficiency	Changes to Council Tax charges for empty domestic properties have the potential to generate additional revenue for the Council.

MAIN REPORT

Information and Analysis

7. Since April 2013, Councils have been given flexibility to set their own Council Tax discount scheme for empty and unfurnished properties, as part of the Local Government Finance Act 2012. Prior to April 2013, an empty and unfurnished property could be subject to an exemption from Council Tax for up to 6 months, or up to 12 months if the property was undergoing major repairs.
8. Following public consultation and consideration of a number of options, Council decided on 24 January 2013 to set a 100% discount for a maximum of one month for empty unfurnished properties from 1 April 2013. Benchmarking of Darlington's decision found that this was in line with most other Local Authorities in the North East, although some neighbouring Authorities, including Durham and Stockton, decided not to offer any discount at all.
9. Although some concerns were raised at the time about Darlington's decision, support was also given to reducing the previous periods of exemption available. Landlords had indicated to the Council that a full exemption of Council Tax should still be available for short periods, particularly to help out with void periods between tenancies.
10. In considering this change, Council members felt that the previous system of empty property exemptions was too generous and encouraged properties to be left empty for long periods. In line with the Council's policy of reducing empty homes and bringing these back into use, it was felt that the full discount of one month struck the right balance between giving homeowners and landlords relief on their Council Tax for short periods, whilst encouraging properties to be brought back into use as soon as possible.
11. It was also felt that this decision was fair to other Council Tax payers in the Borough, who bear the cost of such discounts.

The Council Tax Empty Property Discount from 2017/2018 Onwards

12. As the financial position of the Council has not improved, it is now appropriate to undertake a review of the empty property discount and whether the Council should continue to operate such a scheme, or withdraw it altogether from 2017/2018 onwards.
13. **Table 1** shows the gross expenditure for empty property discounts since 2013.

Table 1 Empty property discount expenditure

Year	Expenditure (£,000)
2013/14	253
2014/15	247
2015/16	258

14. **Table 2** shows an analysis of the 2015/2016 empty property discount expenditure and the circumstances of the awards. This has been based on a sample of discounts awarded in 2015/2016, however the discounts awarded to Darlington Borough Council Housing properties is based on the actual totals.

Table 2 Empty property discount awards in 2015/2016

Liabe person	Circumstances of award	Expenditure (£,000)	Percentage of awards
Owner occupier	Owner vacated property before it was sold	112	43.4%
Owner occupier	Owner didn't move into property straight away after it was purchased	9	3.5%
Owner occupier	Owner vacated property to undertake repairs / refurbishment	16	6.2%
Owner occupier	Owner vacated property to rent it out	17	6.6%
Tenant	Tenant vacated property before the tenancy end date	36	13.9%
Private landlord	Property empty after the previous tenant vacated	43	16.7%
DBC Housing	Property empty after the previous tenant vacated	25	9.7%

15. The majority of empty property discount applications are made by owner occupiers (60%) and most of these are where the owner has vacated the property before it is sold. Tenants make up 14% of applications, whilst private landlords account for 17% of applications. 10% of applications are for Darlington Borough Council properties and therefore any withdrawal or reduction in the empty property discount will have a financial implication for the Housing Revenue Account.
16. **Table 3** shows the current arrangements for empty property discounts in other North East Local Authorities, and any future proposals, where known.

Table 3 – Empty property discounts in the North East

Council	Current empty property discount	Future plans
Darlington	100% discount for a maximum of one month	
Durham	0%	No plans to change
Gateshead	100% discount for a maximum of one month	Currently consulting on plans to remove the empty property discount from 2017/2018
Hartlepool	100% discount for a maximum	No plans to change

Council	Current empty property discount	Future plans
	of one month (50% discount for a maximum of 12 months for properties undergoing major repairs)	
Middlesbrough	0%	No plans to change
Newcastle	100% discount for a maximum of one month	No plans to change
North Tyneside	50% discount for a maximum of 2 months (50% discount for a maximum of 12 months for properties undergoing major repairs)	Currently consulting on plans to remove the empty property discount from 2017/2018
Northumberland	0%	No plans to change
Redcar and Cleveland	0%	No plans to change
South Tyneside	0%	No plans to change
Stockton	0%	No plans to change
Sunderland	100% discount for properties re-occupied within one month, otherwise 25% discount for a maximum of 6 months (25% discount for a maximum of 12 months for properties undergoing major repairs)	No plans to change

17. The majority of Local Authorities in the North East do not offer any empty property discount, or are considering withdrawing the discount.

- (a) Durham, Middlesbrough, Northumberland, Redcar and Cleveland and Stockton have never offered an empty property discount, since 2013 and have not reported any significant issues with this.
- (b) Gateshead and North Tyneside are currently consulting on proposals and are likely to remove the discount from April 2017.
- (c) South Tyneside had originally operated a discount scheme from 2013, but withdrew this from April 2015.
- (d) Newcastle had originally operated an empty property discount from 2013 at 100% for the first month, followed by 25% for the following 5 months. However, from April 2015 they reduced this to just 100% for a maximum of one month.
- (e) Only Darlington, Hartlepool and Sunderland have operated an empty property discount scheme, which has been unchanged since 2013.

Financial implications

18. The estimated potential savings to Darlington Borough Council by withdrawing the empty property discount are as follows.

Table 4 – Estimated savings for withdrawing empty property discount (£,000)

	2017/18	2018/19	2019/20
Gross cost of discount (assuming 3.99% increase each year)	268	279	290
Less bad debt provision (assume 72% collection rate)	193	201	209
Less amounts for precepts (83% to Darlington Borough Council)	160	167	173
Potential saving to Darlington Borough Council	(160)	(167)	(173)
Potential cost to the Housing Revenue Account	26	27	28

Proposals for consultation

19. In line with the analysis at paragraph 14, this proposal will impact on the following groups:
 - (a) Property owners who vacate their property before it is sold.
 - (b) Property owners who do not move into a new property after it is purchased.
 - (c) Property owners who vacate their property for other reasons, such as undertaking repairs or refurbishment, or owners who decide to rent the property out.
 - (d) Private and social tenants who vacate their property before the tenancy end date.
 - (e) Private landlords where a property has become vacant after the previous tenant has left the property.
 - (f) Darlington Borough Council Housing, where a Council property has become vacant after the previous tenant has left the property.
 - (g) Other Social landlords who have charitable status, such as Housing Associations, will be unaffected by these proposals, as they are able to claim a class B Council Tax exemption on any empty properties for up to 6 months.
20. It is proposed that a public consultation on this proposal should take place, which will entail an on-line survey on the Darlington Borough Council website, together with details on the website and social media.
21. Details of the outcome of the consultation, together with an Equality Impact Assessment will be included in the report back to Cabinet in February 2017. Recommendations for approval to full Council in March 2017 will also be included in this report, for implementation in April 2017.



Equality Impact Assessment Record Form 2012-16

This form is to be used for recording the Equality Impact Assessment (EIA) of Council activities. It should be used in conjunction with the guidance on carrying out EIA in **Annex 2** of the Equality Scheme. The activities that may be subject to EIA are set out in the guidance.

EIA is particularly important in supporting the Council to make fair decisions. The Public Sector Equality Duty requires the Council to have regard to the need to eliminate discrimination, harassment and victimisation, advance equality of opportunity and foster good relations.

Using this form will help Council officers to carry out EIA in an effective and transparent way and provide decision-makers with full information on the potential impact of their decisions. The purpose is to avoid inadvertent disadvantage or discrimination resulting from decisions.

EIA is not a fixed process – it will vary according to the scale and type of activity. The form and guidance are designed to cover all eventualities. Officers should not be discouraged by the form, but should use their discretion in using it flexibly according to the activity they are assessing.

EIA does not happen at a single point in time. It is an ongoing and integral part of the development of the activity or proposal. This EIA template should be kept open and live as a planning document, and updated as the activity or proposal progresses.

Section 1 – Service Details and Summary of EIA Activity

Title of activity:	Council Tax Empty property Discount
Lead Officer responsible for this EIA:	Anthony Sandys, Head of Housing and Revenues Services
Telephone:	x6926
Service Group:	Neighbourhood Services and Resources
Service or Team:	Revenues and Benefits
Assistant Director accountable for this EIA	Pauline Mitchell, AD Housing and Building Services
Who else will be involved in carrying out the EIA:	Wendy Tarelli, Revenues and Benefits Manager

What stage has the EIA reached?

This table provides a 'cover note' of progress to be maintained as the EIA is developed over time.

Stage categories 1-3 listed below refer to the funnel model. Note the stage reached and any consultation or engagement carried out. Simple activities may not need all these stages. Provide details of population/individuals affected in Section 2

Stage	Date	Summary of position
Stage 1: Initial Officer Assessment. Whole Population likely to be affected identified		<i>All residents within Darlington who are liable to pay Council Tax</i>
Stage 2: Further Assessment. Target Population likely to be affected identified		<i>Domestic property owners, tenants and landlords</i>
Stage 3: Further Assessment. Individuals likely to be		<i>People who pay Council Tax for empty domestic properties</i>

affected identified		
Stage 4: Analysis of Findings		<p>There were very low numbers of people who responded to the consultation, with only one supporting the proposal and one against. Comments included:</p> <ul style="list-style-type: none"> • Concerns that the proposals would hit private sector tenants who had already been hit by higher rents. • Full Council Tax should be charged for properties simply left empty. • There should be exceptions, for example people in care homes. • Landlord should pay once the property has been empty for 3 weeks.
Stage 5: Sign-Off		
Stage 6: Reporting and Action Planning		

Section 2 – The Activity and Supporting Information

Details of the activity (including the main purpose and aims)
<p>Since April 2013, Councils have been given flexibility to set their own Council Tax discount scheme for empty and unfurnished properties, as part of the Local Government Finance Act 2012. Prior to April 2013, an empty and unfurnished property could be subject to an exemption from Council Tax for up to 6 months, or up to 12 months if the property was undergoing major repairs.</p> <p>Following public consultation and consideration of a number of options, Council decided on 24 January 2013 to set a 100% discount for a maximum of one month for empty unfurnished properties from 1 April 2013. Benchmarking of Darlington's decision found that this was in line with most other Local Authorities in the North East, although some neighbouring Authorities, including Durham and Stockton, decided not to offer any discount at all.</p> <p>Although some concerns were raised at the time about Darlington's decision, support was also given to reducing the previous periods of exemption available. Landlords had indicated to the Council that a full exemption of Council Tax should still be available for short periods, particularly to help out with void periods between tenancies.</p> <p>In considering this change, Council members felt that the previous system of empty property exemptions was too generous and encouraged properties to be left empty for long periods. In line with the Council's policy of reducing empty homes and bringing these back into use, it was felt that the full discount of one month struck the right balance between giving homeowners and landlords relief on their Council Tax for short periods, whilst encouraging properties to be brought back into use as soon as possible.</p> <p>It was also felt that this decision was fair to other Council Tax payers in the Borough, who bear the cost of such discounts.</p> <p>As the financial position of the Council has not improved, it is now appropriate to undertake a review of the empty property discount and whether the Council should continue to operate such a scheme, or withdraw it altogether from 2017/2018 onwards.</p>
Who will be affected by the activity? See the guidance on carrying out equality impact assessment within the Equality Scheme 2012-16. Provide details of the groups and numbers of people affected below, updating the table as the EIA develops and the understanding of who will be affected emerges in more detail.
Whole population
<p>Potentially all residents in Darlington who are liable for Council Tax could be affected by these proposals. The cost of all Council Tax discounts are reflected in the Council Tax base used to calculate the Council Tax charge set each year by the Council.</p>
Target population
<p>Property owners, tenants and landlords could be affected by the change, as they have primarily been the main recipients of Council Tax empty property discounts in the past. However, the largest landlord who has benefitted from the discount in the past has been the Council.</p>

Individuals

Anyone who is liable for Council Tax and whose property becomes empty after 1st April 2017 will be directly affected by the change, as they will no longer be entitled to a discount on their Council Tax.

What data, research and other evidence or information is available which is relevant to the EIA?

The following information is currently available:

Table 1 Empty property discount expenditure

Year	Expenditure (£,000)
2013/14	253
2014/15	247
2015/16	258
2016/17 (estimated)	258

Table 2 Empty property discount awards in 2015/2016

Liable person	Circumstances of award	Expenditure (£,000)	Percentage of awards
Owner occupier	Owner vacated property before it was sold	112	43.4%
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Table 3 – Empty property discounts in the North East

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Gateshead	100% discount for a maximum of one month	Currently consulting on p to remove the empty pro discount from 2017/2018

Hartlepool	100% discount for a maximum of one month (50% discount for a maximum of 12 months for properties undergoing major repairs)	No plans to change	
Middlesbrough	0%	No plans to change	
Newcastle	100% discount for a maximum of one month	No plans to change	
North Tyneside	50% discount for a maximum of 2 months (50% discount for a maximum of 12 months for properties undergoing major repairs)	Currently consulting on plans to remove the empty property discount from 2017/2018	
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Stockton	0%	No plans to change	
Sunderland	100% discount for properties re-occupied within one month, otherwise 25% discount for a maximum of 6 months (25% discount for a maximum of 12 months for properties undergoing major repairs)	No plans to change	

Check: before proceeding to the officer assessment, have you obtained all the data and information that is currently available?

Section 3: Officer Assessment

Use this table to record your views on potential impact on Protected Characteristics. As the activity and the assessment develop your views may change – record them here.

It is important to be searching and honest about this – many Council activities are planned to be of positive benefit to identified target groups but can often have the potential for inadvertent effects on other groups.

Protected Characteristics	Potential Impact Positive/Negative/ Not Applicable			Potential level of impact				Summary of Impact
Age			N/A				Nil	There are no impacts specifically relating to a person's race. A domestic property which is empty because the liable person is a permanent resident in a hospital, care home, nursing home or hostel can receive an indefinite full exemption for their Council Tax.
Race			N/A				nil	There are no impacts specifically relating to a person's race.
Sex			N/A				nil	There are no impacts specifically relating to a person's gender.
Gender Reassignment			N/A				nil	There are no impacts specifically relating to a person's gender.
Disability (summary of detail on next page)			N/A				nil	There are no impacts specifically relating to a person's disability. A domestic property which is empty because the liable person is a permanent resident in a hospital, care home, nursing home or hostel can receive an indefinite full exemption for their Council Tax. In addition, a full and indefinite Council Tax exemption is also available for an empty domestic property where the liable person is receiving care other than in a hospital, care home, nursing home or hostel, because of old age, disability, illness, alcohol / drug dependence or mental impairment.

Religion or belief			N/A				nil	There are no impacts specifically relating to a person's religion or beliefs.
Sexual Orientation			N/A				nil	There are no impacts specifically relating to a person's sexual orientation.
Pregnancy or maternity			N/A				nil	There are no impacts specifically relating to pregnancy or maternity.
Marriage/ Civil Partnership			N/A				nil	There are no impacts specifically relating to a person's marital status.

Section 3: Officer Assessment - continued

The Council must have due regard to disabled people's impairments when making decisions about 'activities'. This list is provided only as a starting point to assist officers with the assessment process. It is important to remember that people with similar impairments may in reality experience completely different impacts. Consider the potential impacts and summarise in the Disability section on the previous page. Officers should consider how the 'activity' may affect a disabled person.

Mobility Impairment			N/A				nil	There are no impacts specifically relating to people with a mobility impairment.
Visual impairment			N/A				nil	There are no impacts specifically relating to people with a visual impairment.
Hearing impairment			N/A				nil	There are no impacts specifically relating to people with a hearing impairment.
Learning Disability			N/A				nil	There are no impacts specifically relating to people with a learning disability.
Mental Health			N/A				nil	There are no impacts specifically relating to people with mental health problems.
Long Term Limiting Illness			N/A				nil	There are no impacts specifically relating to people with long term limiting illnesses.
Multiple Impairments			N/A				nil	There are no impacts specifically relating to people with multiple impairments.
Other – Specify (carers)			N/A				nil	A full and indefinite Council Tax exemption is available for an empty domestic property where the liable person is providing care to a person because of old age, disability, illness, alcohol / drug dependence or mental impairment.

Cumulative Impacts

The officer responsible for this EIA should seek input from the Corporate Equalities Group on the potential for this activity to combine with other recent, current or proposed activities, both Council and in the external environment, to result in more severe impacts on people with Protected Characteristics through their cumulative effects. The Corporate Equalities Group will advise on the content for this section of the EIA.

Change activities	Potential cumulative impacts
None	

Section 4: Engagement Decision

The decision about who to engage with, and how and when to engage, is the key to effective EIA. Please see Annex 2 of the Equality Scheme for guidance on the engagement decision.

Is engagement with affected people with Protected Characteristics required, now or during the further development of the activity?	No
If YES, proceed to the next section. If NO, briefly summarise below the reasons why you have reached this conclusion.	
There are no specific impacts that directly relate to people with any of the Protected Characteristics.	

If you have come to the conclusion that engagement is not required, seek ratification from the Corporate Equalities Group through your service Equalities Co-ordinator.

If engagement is not required but the officer assessment has identified changes that should be made to the activity, please complete Sections 7 and 8. If not the assessment can be signed-off at Section 9.

Any reports to decision-makers during the development of the activity, for example feasibility or options appraisal reports, should include content on the latest thinking and findings of the EIA even though, like the activity, further development of the EIA may be required before final reporting.

The findings of the officer assessment should be included in any reports to decision-makers. These may be feasibility or options appraisal reports where the activity is at an early stage of development, but it is essential that any equality findings are taken into account in formal decisions at all stages of development of the activity.

Section 5 – Involvement and Engagement Planning

Has the assessment shown that the activity will treat any groups of people with Protected Characteristics differently from other people? No
If yes, please state which groups and how
Will the differential treatment advance equality for people with Protected Characteristics? N/A
If yes, please state which groups and how
Will the differential treatment cause or increase disadvantage for people with Protected Characteristics? N/A
If yes, please state which groups and how

From the above, prepare a simple plan using the template overleaf for involving and engaging with the organisations, groups and individuals likely to be affected by the activity.

There may be several stages of involvement and engagement, particularly for more complex activities. Initially it may be possible to identify and engage only with stakeholder and representative organisations for the people with Protected Characteristics who may be affected. Further development of the activity may be required before the individuals who will be affected can be identified.

The Involvement and Engagement Plan should evolve accordingly, with new engagement proposals added as they are identified.

Involvement and Engagement Plan			
Which organisations, groups and individuals do you need to involve or engage and how?			
Date of plan entry	Organisation, Group or Individuals	Date of event or activity	Type of activity – venue, channels, method and staffing
December 2016	All residents of Darlington	December 2016 to January 2017	On-line survey to be set up on the Darlington BC website.

Engagement to identify impacts works best in face-to-face and small group settings

Section 6: Engagement Findings

	Date/summary of engagement carried out	Summary of impacts identified
Age	December 2016 to January 2017	There were no impacts identified
Disability	December 2016 to January 2017	There were no impacts identified
Mobility Impairment	December 2016 to January 2017	
Visual impairment	December 2016 to January 2017	
Hearing impairment	December 2016 to January 2017	
Learning Disability	December 2016 to January 2017	
Mental Health	December 2016 to January 2017	
Long Term Limiting Illness	December 2016 to January 2017	
Multiple Impairments	December 2016 to January 2017	
Other - Specify		
Race	December 2016 to January 2017	There were no impacts identified

Sex	December 2016 to January 2017	There were no impacts identified
Gender Reassignment	December 2016 to January 2017	There were no impacts identified
Religion or belief	December 2016 to January 2017	There were no impacts identified
Sexual Orientation	December 2016 to January 2017	There were no impacts identified
Pregnancy or maternity	December 2016 to January 2017	There were no impacts identified
Marriage / Civil Partnership	December 2016 to January 2017	There were no impacts identified

Section 6: Engagement Findings – Continued

Drawing on the engagement findings and your understanding of the effects of the activity, indicate how it will contribute, if at all, to the three strands of the Public Sector Equality Duty.

a) How will the proposal help to eliminate discrimination, harassment and victimisation?
<p>The process will be the same for everyone. Full and indefinite exemptions from Council Tax already exist for empty domestic properties where the liable person is:</p> <ul style="list-style-type: none">• A permanent resident in a hospital, care home, nursing home or hostel• Receiving care because of old age, disability, illness, alcohol / drug dependence or mental impairment• Providing care to a person because of old age, disability, illness, alcohol / drug dependence or mental impairment. <p>In addition, an unoccupied domestic property owned by a charity and last used for charitable purposes can receive a full exemption for Council Tax for up to 6 months. This specifically applies to supported accommodation and therefore those groups are already protected.</p> <p>The Council also already operates a Council Tax discretionary discount scheme and therefore has the discretion to apply a discount for up to 100% of Council Tax liability for an indefinite period. This will ensure that people directly affected by this change who are vulnerable or suffering hardship can still receive relief for their Council Tax.</p>
b) How will the proposal help to advance equality of opportunity?
<p>As above.</p>
c) How will the proposal help to foster good relations?
<p>As above.</p>
During the engagement process were there any suggestions on how to avoid, minimise or mitigate any negative impacts? If so, please give details.
<p>None.</p>

This completes the assessment, but there will be further work to do to contribute to the reporting and implementation stages of the activity. First though, it is important to draw a line under the assessment to maintain a separation between assessment of impacts and any proposals to manage those impacts. The assessment should therefore be signed-off at this stage.

Section 7 - Sign-off when assessment is completed

Officer Completing the Form:		
Signed	Name:	
	Date:	
	Job Title:	
Assistant Director:		
Signed	Name:	
	Date:	
	Service:	

Section 8 – Reporting of Findings and Recommendations to Decision Makers

The findings of the EIA may be reported to decision-makers at several stages during the development of an activity. For example, the initial officer assessment findings may be included in a feasibility report or options appraisal to be considered by the Transformation Board or Chief Officers' Executive.

Any report for formal decisions by Cabinet or Council should include the latest findings of the EIA, even if these are at a relatively early stage. The report recommending final approval of the activity should await and include the findings of the completed EIA. The report should present clearly the impacts that have been identified through the engagement process, including potential cumulative impacts.

The report may include recommendations based on the findings of the EIA, but these should be separate from the reporting of impacts. Recommendations will be developed separately from the EIA and arise from considering equalities impacts combined with other aspects of the activity such as finance, the benefits of the activity, and so on.

Based on the EIA findings, the report may consider the options in the table below, but the report must contain a clear statement of the impacts so that decision-makers can understand the effects of the decision that is being recommended.

What does the review of the information show?	
a)	No negative impact on people because of their Protected Characteristics - continue with the activity and monitor progress on implementation
b)	Negative impact identified – recommend continuing with the activity; clearly specify the people affected and the impacts, and providing reasons and supporting evidence for the decision to continue
c)	Negative impact identified - adjust the activity in light of the identified impact to

avoid, minimise or mitigate the impact
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d) Negative impact identified - stop activity and provide an explanation why
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Section 9 – Action Plan and Performance Management

The report to decision-makers, and the decision made may require actions to be taken to avoid, minimise or mitigate the negative impacts of the activity. Option C in the table in Section 8, combined with mitigation measures that may have been highlighted during engagement and listed in Section 6 (if adopted) will require action planning to implement them.

Any actions to address equalities impacts should be listed below, with performance management review proposals, to complete the full EIA.

What is the negative impact?	Actions required to reduce/eliminate the negative impact (if applicable)	Who will lead on action	Target completion date

Performance Management	
Date of the next review of the EIA	January 2018
How often will the EIA action plan be reviewed?	Annually
Who will carry out this review?	Anthony Sandys