



Appendix H

Equality Impact Assessment

Requirement	Detail
Name of proposal / policy	Council Tax Harmonisation
Programme / Service area responsible	Finance
Name of completing officer	Pina Patel
Approved by Programme Lead	Janice Gotts
Shadow Executive Meeting Date	10.02.20
Date EqIA created	26.11.2020

The Equality Act 2010 places a ‘General Duty’ on all public bodies to have ‘Due regard’ to:

- Eliminating discrimination, harassment and victimisation
- Advancing equality of opportunity
- Fostering good relations

We do this by undertaking equality impact assessments (EqIAs) to help us understand the implications of policies and decisions on people with protected characteristics – EqIAs are our way of evidencing this.



FUTURE NORTHANTS





PART A

1. Description of current provision/policy and main beneficiaries/stakeholders

The Council Tax bands for each of the Sovereign Councils for 2020/21.

Council Tax Levels 2020/21					
	Taxbase	County Band D Taxbase £	ASC £	District Band D (inc Special Expenses) £	Band D Total £
Corby	20,085	1,170.98	114.44	189.50	1,474.92
East Northants	32,320	1,170.98	114.44	148.65	1,434.07
Kettering	33,060	1,170.98	114.44	205.39	1,490.81
Wellingborough	25,469	1,170.98	114.44	155.88	1,441.30



2. Description of proposal under consideration/development

Across the North of Northamptonshire different levels of Council Tax are raised in each of the constituent areas. Whilst the Council Tax levels set by NCC is the same for all parts of the County, the rates set by the Districts and Boroughs are different. In order to set a single rate of Council Tax for North Northamptonshire we would need to harmonise Council Tax which is a process whereby the rates are adjusted over a suitable period to arrive at a single consistent rate, which would maximise Council Tax yield and set an acceptable level single rate of Council Tax for North Northamptonshire. Detailed Regulations governing the transition process are made by Statutory Instrument, the latest being SI 2018 no.1296. There are 2 options to harmonise the Council Tax. The method used in the budget report is the weighted average option over one year. The proposal is to use a weighted average would mean some areas would see an increase in Council Tax and others would see a decrease.

This change will apply to all bands of Council Tax (i.e. all properties through from Bands A-H). This will impact on all residents within North Northamptonshire who are eligible to pay Council Tax. The Draft Budget report has not factored in any Council Tax increases but under the changes that are being made to local government funding there is more emphasis on generating more funding locally (i.e. becoming more self-determinant). However, there is scope to increase Council Tax further, however there are Council Tax rules in place that limit the extent of any Council Tax increases before a referendum is required, the limit for 2021-2022 is below 2% (plus 3% Adults Social Care precept)

The CTR1 data published by the Government for Council Tax for 2020/21 shows there are 58 Unitary Councils in England and the highest Council Tax Band D is £1,848.39, the average Band D for Unitaries is £1,542 therefore, the average for North Northamptonshire based on 2020/21 of £1,460.04 is well



below the highest rate and the average rate in England. The amount proposed in the Draft Budget for 2021/22 is £1,532.90 which includes an increase up to the referendum limit.

3. Data used in this Equality Impact Assessment

Data Source (include link where published) – quantitative or qualitative	What does this data tell us?
Information from District/Boroughs provides the estimated number of properties analysed by Band D equivalent.	The current draft budget tax base for Band D equivalent properties in 2021-22 is estimated at 111,892 dwellings. This figure is to be finalised for the January Shadow Executive report.

4. Please give details about planned consultation or engagement with communities and other stakeholders that are likely to be affected by the policy/decision/service change. If you are not carrying out any consultation or engagement activity, please provide reasons why you think this is not necessary.

The proposed changes to the Council Tax for North Northamptonshire will form part of the Budget Consultation from 11th December 2020 to 29th January 2021.

5. If consultation or engagement has been carried out in the past, please provide details. If so, what were their views and how have their views influenced the work to date?

Consultation on the proposed changes in Council Tax is undertaken each year as part of the Draft Budget Consultation.



6. Protected characteristics as set out in the Equality Act 2010: Based on the above information, what is the likely impact on the following groups? Please explain why you have made this assessment. If you are unsure, set out what you will do to get enough information to make an assessment.

Characteristic	Impact	Explanation	Mitigations/Actions
Sex	Neutral	<p>Neutral impact Explanation: Central Government (Ministry of Housing, Communities & Local Government) specify the amount Council Tax can be increased before it is necessary to hold a referendum with the general public. For 2021-22 the increase which can be applied to before a referendum needs to be held is below and not including 2% (plus 3% Adult Social Care precept in 2021-22)</p> <p>As part of our budget consultation process, we will be gauging the views of residents on this proposed council tax changes.</p> <p>In terms of impact, since Council Tax is applicable to all properties it is not considered that the increase targets any one particular group, rather it is an increase that is applied across the board. As the increase is applied to all properties it is not possible to exempt any particular groups. It will affect geographical areas differently to each other in comparison to their current rates, rather than impacting a particular equality group. The statutory discounts and exemptions will still apply; for example if someone is getting an exemption because they meet the Severely Mentally Impaired criteria, they would still get a full exemption no matter what the increase in council tax charge is.</p> <p>There are also local reduction schemes which do offer some support for individuals on low incomes who meet the criteria for the support schemes. These Council Tax support schemes are also due to be harmonised. A Consultation is currently being conducted and is due to end 30th November 2020. The final scheme will be approved by Shadow Executive 7th January 2021. The link for the consultation follows:</p>	
Gender reassignment	Neutral		
Age	Neutral		
Disability	Neutral		
Race & Ethnicity	Neutral		
Sexual Orientation	Neutral		
Marriage and Civil Partnerships	Neutral		
Religion or Belief (or No Belief)	Neutral		
Pregnancy & Maternity	Neutral		



Characteristic	Impact	Explanation	Mitigations/Actions
		<p>https://futurenorthants.citizenspace.com/lctss-north/2021-22/ The amount of Council Tax payable may be reduced by discounts or exemptions, depending on taxpayers' personal circumstances. These are also due to be harmonised for April 2021.</p> <p>The changes to Council Tax will form part of the budget consultation to run from 11th December to 29th January 2021 to help understand if there are unintended consequences of the changes.</p>	

7. Cross-cutting considerations: Based on the above information, what is the likely impact on the following groups? Please explain why you have made this assessment. If you are unsure, set out what you will do to get enough information to make an assessment.

Group	Impact	Explanation	Mitigations/Actions
<p>Human Rights – relevant articles and local authority context:</p> <ul style="list-style-type: none"> • Article 2 – Right to life • Article 3 – Freedom from torture and inhuman or degrading treatment • Article 4 – Prohibition of slavery and forced labour • Article 5 – Right to liberty and • Article 6 – Right to a fair trial • Article 8 – Right to private and family life • Article 9 – Freedom of thought, belief and religion • Article 10 – Freedom of expression • Article 11 – Freedom of assembly and association 	neutral	n/a	



Group	Impact	Explanation	Mitigations/Actions
<ul style="list-style-type: none">Article 14 – Protection from discriminationArticle 1 of the First Protocol: Protection of propertyArticle 2 of the First Protocol: Right to education			
Rural Isolation	neutral	The budgeted changes to Council Tax are applied to all properties whether they are in situated in either rural or urban areas.	The proposed Council Tax changes will form part of the budget consultation to run from 11th December to 29th January 2021 to help understand if there are unintended consequences of the changes.
Socio-economic exclusion	neutral	<p>Because the increase is applied to all properties it is not possible to exempt particular socio-economic groups. Low income families are supported by the council tax support scheme and any increase in council tax would be used in the calculation of council tax support. This applies to all Council Tax Support claimants both working and pensionable age. These Council Tax support schemes are also due to be harmonised. A Consultation is currently being conducted and is due to end 30th November 2020. The final scheme will be approved by Shadow Executive 7th January 2021. The link for the consultation follows: https://futurenorthants.citizenspace.com/lctss-north/2021-22/</p> <p>The amount of Council Tax payable may also be reduced by discounts or exemptions, depending on taxpayers' personal circumstances. These are also due to be harmonised for April 2021.</p>	The proposed Council Tax changes will form part of the budget consultation to run from 11th December 2020 to 29th January 2020 to help understand if there are unintended consequences of the increase.



Group	Impact	Explanation	Mitigations/Actions
Health and wellbeing considerations, for example:* <ul style="list-style-type: none">• Health behaviours (healthy eating, physical activity, smoking, alcohol)• Family, friends and community (social isolation, community safety, mental health, family support)• Environment (housing standards, fuel poverty, air pollution, green spaces)• Work and education (employment, working conditions, income)• Transport (active travel, public transport, road injury risk, traffic management)• Quality and access to care	neutral	n/a	

* Health and Wellbeing considerations note: Depending on the scale of the impact identified, there may be a recommendation for a full Health Impact Assessment to be completed



PART B

1) Consultation, follow up data and information gathered from actions identified above

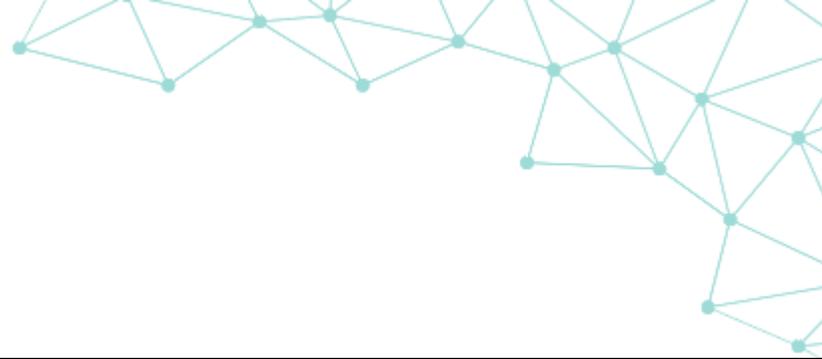
	What does this information tell us?
The proposed changes to in Council Tax formed part of the Council's draft Budget consultation, which ran from 11 th December 2020 to 29 th January 2021.	<p>The majority of responses agreed with the harmonisation of the Council Tax 63.56%, 53.88% thought the best way is to use the average method and 60.38% said that this should happen in the first year.</p> <p>When asked about a general Council Tax increase of 1.99%, 50.75% of respondents said that they strongly agree or tend to agree with the proposed increase, while 33.84% said they strongly disagree or tend to disagree. And when asked about the proposed 3% precept increase for Adult Social Care, 40.93% of respondents said that they strongly agree or tend to agree with the proposed increase, while 42.49% said they strongly disagree or tend to disagree.</p>
Final information on the Band D Properties for North Northamptonshire.	The final budget tax base for Band D equivalent properties in 2021-22 is confirmed at 111,892 dwellings.
Confirmation of final Council Tax Band D for 2021-22 for the North Northamptonshire Tax precept.	TBA



1) Based on the above information, what is the likely impact on the following groups? Please explain why you have made this assessment. If you are still unsure, please explain what you plan to do in future to address this.

Sex <i>Refer back to Part A for detail</i>	Impact / mitigations / actions	As part of our budget consultation process, we have gauged the views of residents on this proposed council tax increase.	
Gender Reassignment <i>Refer back to Part A for detail</i>		In terms of impact, since Council Tax is applicable to all properties it is not considered that the increase targets any one particular group, rather it is an increase that is applied across the board. As the increase is applied to all properties it is not possible to exempt any particular groups.	
Age <i>Refer back to Part A for detail</i>		However, on this latter point there are local reduction schemes which do offer some support for individuals on low incomes who meet the criteria for the support schemes. These Council Tax support schemes are operated by North Northamptonshire the CTS scheme was approved by Shadow Executive on the 7 January 2021 and CTS claimants can receive a discount of up to 75% of their council tax liability.	
Disability <i>Refer back to Part A for detail</i>		The amount of Council Tax payable may be reduced by discounts or exemptions, depending on taxpayers' personal circumstances. Details are published on the website.	
Race & Ethnicity <i>Refer back to Part A for detail</i>			
Sexual Orientation <i>Refer back to Part A for detail</i>			
Religion or Belief (or No Belief) <i>Refer back to Part A for detail</i>			
Pregnancy & Maternity <i>Refer back to Part A for detail</i>			

Cross-cutting considerations – see Part A for explanations and guidance



1) Based on the above information, what is the likely impact on the following groups? Please explain why you have made this assessment. If you are still unsure, please explain what you plan to do in future to address this.

Human Rights (Please see articles in the toolkit for more information) <i>Refer back to Part A for detail</i>	Impact	Neutral Explanation: n/a
	Mitigations/actions	n/a
Rural isolation <i>Refer back to Part A for detail</i>	Impact	neutral Explanation: The budgeted Council Tax increases are applied to all properties whether they are in situated in either rural or urban areas.
	Mitigations/actions	The proposed Council Tax increase formed part of the budget consultation to run from 11 th December 2020 to 29 th January 2021 to help understand if there were unintended consequences of the increase.
Socio-economic exclusion <i>Refer back to Part A for detail</i>	Impact	neutral Explanation: Because the increase is applied to all properties it is not possible to exempt particular socio-economic groups. However, there is a local reduction scheme which offers some support for individuals on low incomes who meet the criteria for the support scheme. Details can be found on the website. The amount of Council Tax payable may be reduced by discounts or exemptions, depending on taxpayers' personal circumstances. Details are published on the website.
	Mitigations/actions	The proposed Council Tax increase formed part of the budget consultation to run from 11 th December 2020 to 29 th January 2021 to help understand if there were unintended consequences of the increase. It is acknowledged that some respondents to the consultation raised concerns about the financial impact of the proposed Council Tax increase, however the Council needs to be able to generate funds locally, within the rules set by the government, in order to fund services. The local reduction schemes should mitigate the impact for those most affected by the proposed increase.



Health and wellbeing considerations <i>Refer back to Part A for detail</i>	Impact	neutral
	Mitigations/actions Note: Depending on the scale of the impact identified, there may be a recommendation for a full Health Impact Assessment to be completed	Explanation: n/a

2) Final impact analysis (taking the findings from Part B into account) – including review date if required

In terms of impact, since Council Tax is applicable to all properties it is not considered that the increase targets any one particular group, rather it is an increase that is applied across the board. As the increase is applied to all properties it is not possible to exempt any particular groups.

However, on this latter point there are local reduction schemes which do offer some support for individuals on low incomes who meet the criteria for the support schemes. The amount of Council Tax payable may be reduced by discounts or exemptions, depending on taxpayers' personal circumstances.

By increasing Council Tax as permitted by government rules, this enables the Council to generate income to fund services.