

Equality Impact Assessment Form **Reference – Council Tax increase 2022-23**

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The Equality Act 2010 requires the Council to have due regard to the need to

* eliminate unlawful discrimination, harassment and victimisation;
* advance equality of opportunity between different groups; and
* foster good relations between different groups

# Section 1: What is being assessed?

* 1. **Name of proposal to be assessed.**

Increase in Council Tax by 1.99% in 2022-23

**1.2 Describe the proposal under assessment and what change it would result in if implemented.**

It is proposed that Council Tax is increased by 1.99% in 2022-23 resulting in an extra £29.83 per Band D property.

The increase in Council Tax of 1.99% would raise an additional £4.2m.

The funding raised through the proposed increase is required to enable the Council to provide services across the District. Some of the funds raised through this proposal will be used to support services aimed at our most vulnerable residents.

# Section 2: What the impact of the proposal is likely to be

* 1. **Will this proposal advance equality of opportunity for people who share a protected characteristic and/or foster good relations between people who share a protected characteristic and those that do not? If yes, please explain further.**

No.

The increase is applied across all properties and does not target any one group

* 1. **Will this proposal have a positive impact and help to eliminate discrimination and harassment against, or the victimisation of people who share a protected characteristic? If yes, please explain further.**

No – The proposed increase in the council tax will not have a positive impact

Yes – Use of the funds raised through this proposal may have a positive impact on people who share a protected characteristic – as reflected in the report to Council Executive of 7 December 2021 - Proposed Financial Plan and Budget proposals for 2022/23.

* 1. **Will this proposal potentially have a negative or disproportionate impact on people who share a protected characteristic? If yes, please explain further.**

Yes. Raising the amount of Council Tax payable on a properties could have a disproportionate impact on people on low incomes.

**2.4 Please indicate the level of negative impact on each of the protected characteristics?**

(Please indicate high (H), medium (M), low (L), no effect (N) for each)

|  |  |
| --- | --- |
| **Protected Characteristics:** | **Impact**  (H, M, L, N) |
| Age | N |
| Disability | N |
| Gender reassignment | N |
| Race | N |
| Religion/Belief | N |
| Pregnancy and maternity | N |
| Sexual Orientation | N |
| Sex | N |
| Marriage and civil partnership | N |
| **Additional Consideration:** |  |
| Low income/low wage | M/L |

* 1. **How could the disproportionate negative impacts be mitigated or eliminated?**

(Note: Legislation and best practice require mitigations to be considered, but need only be put in place if it is possible.)

**Council Tax Reduction Scheme**

Those applying for Bradford’s Council Tax Reduction scheme and who meet the scheme’s criteria can receive:

* 100% reduction in their Council Tax if they are a pensioner or a partner of a pensioner
* Up to a maximum 70% reduction on a band A property charge for those of working age (and not a partner of a pensioner)

One of the criteria for securing the CTR is being on a low income

**Single Person Discount** – is a 25% discount against the Council Tax payable on a property available to those who are the sole adult living in a property.

**Care Leavers -** Young people who were being looked after by Bradford Council at the point they turned 18, and have now left care, can be exempt from paying Council Tax up to the age of 21. This exemption applies up to the end of the financial year in which the care leaver reaches the age of 21.

From 1 April 2020, care leavers are disregarded for the purpose of assessing the number of adult residents in a property for the calculation of Council Tax. This disregard applies up to the end of the financial year in which the care leaver reaches the age of 25.

Other discounts are available based on a range of personal circumstances, such as reductions in the Council Tax payable on properties adapted to meet the needs of a disabled resident. More information is available about this on the Council’s website at: <https://www.bradford.gov.uk/council-tax/apply-for-discounts-reductions-and-exemptions/other-council-tax-discounts/>

**New Budget proposals for 2022-23**

* We recognise the impact that the increases will have on people on low incomes as we look to recover from the impact of COVID. Government support for Council tax hardship during COVID has ended. This budget proposes a £50 discount to 32,000 working age recipients of the Council Tax Reduction Scheme for one more year at a cost of £1.6m.
* In recognition of the Council’s role as a Corporate Parent the budget proposes to increase the Council tax discount available to care leavers aged between 21 and 25 from 50% to 100% and to extend support to care leavers who no longer live in the District. The costs will be £52k.

# Section 3: Dependencies from other proposals

**3.1 Please consider which other services would need to know about your proposal and the impacts you have identified. Identify below which services you have consulted, and any consequent additional equality impacts that have been identified.**

This proposal supports the Council’s budget proposals 2022-23.

These proposals have been developed in the context of a 1.99% increase in Council Tax.

# Section 4: What evidence you have used?

**4.1 What evidence do you hold to back up this assessment?**

**Understanding Bradford District City of Bradford Metropolitan District Council Intelligence Bulletin 8 Jan 2020: Poverty and deprivation**

Bradford 5th most income deprived local authority in England

<https://ubd.bradford.gov.uk/media/1580/poverty-and-deprivation-jan-2020-update.pdf>

**Understanding Bradford District City of Bradford Metropolitan District Council Intelligence Alert 26 September 2019: Indices of Deprivation 2019**

<https://ubd.bradford.gov.uk/media/1533/indices-of-deprivation-2019-on-the-day-alert.pdf>

**Data related to the Council Tax Reduction Scheme and other Council Tax discounts.**

**4.2 Do you need further evidence?**

No

# Section 5: Consultation Feedback

**5.1 Results from any previous consultations prior to the proposal development.**

N/A

**5.2 The departmental feedback you provided on the previous consultation (as at 5.1).**

N/A

**5.3 Feedback from current consultation following the proposal development (e.g. following approval by Executive for budget consultation).**

Respondents to the consultation commented that there could be negative impacts on the following people:

* Working carers – as they are not receiving support they need.
* Those on low income, including single parents and/or those on maternity leave
* Pensioners

**5.4 Your departmental response to the feedback on the current consultation (as at 5.3) – include any changes made to the proposal as a result of the feedback.**

Eligible residents can get assistance with Council Tax through schemes including the the Single Persons Discount and Council Tax Reduction Scheme for those on low incomes. Pensioners on low income or who are single are also eligible for assistance with their Council Tax,

Additionally in 2022-23 there is a budget proposal to mitigate the impact of the proposed 1.99% increase by providing a one off £50 Council Tax discount for eligible working age Council Tax Reduction Scheme recipients including those on low incomes who are also single parents, working carers or on maternity leave.