

Equality Impact Assessment Form **Reference –**

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| **Department** | Corporate Resources | **Version no** | 1.0 |
| **Assessed by** | Caroline Lee | **Date created** | 9.11.2023 |
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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 summons and liability order costs for Council Tax and Business Rates by £15 from April 2024.

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

When Council Tax/Business Rates is not paid following the issue of both non statutory communications and statutory recovery notices, the council makes a complaint to the Magistrates Court for a Summons to be issued.

As soon as the Summons is issued, the costs are incurred. If the liable party does not pay the full amount on the Summons, a Liability Order will be applied for. A Liability Order gives the Council additional powers for collecting the debt owed. The Liability Order will be issued if the amount shown on the Summons has not been paid in full by the court hearing.

The amount charged for the issuing of the Summons and Liability Order are not set in legislation. The Council Tax Enforcement Regulations envisage a local authority recover costs ‘reasonably incurred’ in the step of issuing a summons.

# 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.

* 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.

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

Yes. An increase in the costs of Council tax costs for non-payment could have a disproportionate impact on people on low incomes. There is a negligible effect on Business Rates as small businesses often have nothing to pay as they receive Small Business Rates Relief.

* 1. **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 | L |
| Disability | L |
| Gender reassignment | N |
| Race | N |
| Religion/Belief | N |
| Pregnancy and maternity | L |
| Sexual Orientation | N |
| Sex | L |
| Marriage and civil partnership | N |
| **Additional Consideration:** |  |
| Low income/low wage |  L |
| Care Leavers |  N |

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

The Council’s collection strategies for Council Tax and Business Rates both include informal stages of recovery before formal action commences. This means that if Tax and Ratepayers engage with us at early stages, they can avoid being charged court costs. The Council Tax team has invested in alternative approaches to the early engagement of residents who are struggling to pay, using SMS text, e-mail and telephone contact to prompt payment.

The Council Tax Commitment to residents also sets out the Council’s early engagement approach and support for vulnerable residents including offering advice on welfare benefits, discounts and exemptions and wider financial support and debt advice.

# 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.**

Not applicable.

# Section 4: What evidence you have used?

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

There is no evidence that a particular group would be adversely affected. However, as this is an increased charge it is likely that low-income households will be disproportionately affected by an increase in charges for non-payment. For example, Households with a low joint income that are in receipt of full Council Tax Reduction (CTR) can typically expect to be charged £385 in 2023/24, if residing in a Band A property. Application of costs of £100 would result in an overall charge for Council Tax and costs of £485.

However, the Council’s digital channel strategy approach which uses new technology to connect with residents, offer support and advice, and more importantly minimise the need to take a statutory route to recovery and reduce/remove costs for customers reduces this likelihood. This strategy frees up resources that were taken up with often unsuccessful outward-bound calling and means that we can better support those residents who need further help.

Care leavers up to the age of 25 would not be negatively affected by the change as they receive a Council Tax exemption.

A standard household not in receipt of means tested benefits would see an increase from £1,289 to £1,389 with the addition of the summons charge.

**4.2 Do you need further evidence?**

 Not applicable

# Section 5: Consultation Feedback

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

The Council is not required to consult on increasing the summons fees. The amount charged should reflect the amount which has been “reasonably incurred” during the issuing of the Summons and Liability Orders This is because Court costs should be ‘reasonably incurred’ as required by the legislation. The Council calculates a breakdown of the costs incurred in taking a case through this recovery route and this is available for the Magistrate to review as required or if challenged in Court by a liable party who has incurred these charges. Amounts charged for Summons and Liability Order costs vary across the Country because of each Local Authority’s calculation of the costs of taking cases to the Magistrates’ Court. Bradford Council’s proposed charges are broadly in line with current charges applied across the West Yorkshire authorities.

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

Not applicable

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

Not applicable.

**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.**

The consultation feedback will be considered, and in particular any disproportionate impact that potentially could be experienced by any protected characteristic