

## Appendix 4 – Equality Relevance Assessment

### Relevance Assessment Template

<b>Directorate:</b>	Corporate Services
<b>Service:</b>	Revenues Service
<b>Function being assessed:</b>	Council Tax
<b>Is this a proposed or existing function?</b>	Proposed

<b>Officer responsible for assessment:</b>	Charles Metcalfe
<b>Lead manager responsible for assessment:</b>	Julie Price
<b>Date of Relevance Assessment:</b>	21 January 2019
<b>Date of Sign Off:</b>	

#### 1. Purpose of the Analysis

- 1.1 The purpose of this relevance assessment is to analyse the information gathered on the removal of certain Council Tax discounts for empty properties and increasing the amount payable for properties that have been empty for more than two years, to test it for potential relevance to equality. A relevance ranking of high, medium or low will be applied.

#### 2. About the Service

Please use this section to provide a concise overview of your service, its key delivery objectives and its desired outcomes:

The Council Tax Service administers, collects and recovers Council Tax from the 229,000 domestic properties in the city. Council Tax is a key funding stream for the Council Tax with £170.8 million collected in 2017/18. Maximising recovery is a key priority for the Council. Part of the administrative role is to assess eligibility for various statutory and discretion discounts and exemptions to ensure the right amount of Council Tax is being requested. The Service is also responsible for initiating recovery action when a liable person does not pay in line with the Statutory instalment plan offered in the annual bill issued mid-March each year.

### 3. Evidence and Engagement

Please use this section to detail the information that you have considered to assess the service for its relevance to equality. Please include data, research, engagement etc.:

The Council Tax Service is only allowed to collect and retain information required for the billing, collection and recovery of Council Tax. It does not collect and retain any information related to any of the protected characteristics mentioned in this policy. Because of this, no data is available and there is no valid source of research or alternative evidence base.

### 4. Relevance assessment findings

4.1 If your assessment *has identified a relevance to equality*, you will be required to undertake an equality analysis (EIA). Please complete the following tables.

4.2 This analysis has demonstrated relevance to equality with regard to:

Protected Characteristics – Please check relevant boxes

Age       Disability       Race       Gender (includes gender reassignment, pregnancy and maternity)

Sexuality       Religion or Belief (or lack of)       Marriage or Civil Partnership

Aims of the Equality Duty (*with relevance measures*) – Please check relevant boxes

Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act (*i.e. the function removes or minimises disadvantages suffered by people due to their protected characteristics*)

Advance equality of opportunity between those who share a protected characteristic and those who do not (*i.e. the function takes steps to meet the needs of people from protected groups where these are different from the needs of other people*)

Foster good relations between people who share a protected characteristic and those who do not (*i.e. the function encourages people from protected groups to participate in public life or in other activities where their participation is disproportionately low*)

4.3 If your assessment has **identified no relevance to equality**, please detail below your rationale and how the information that you have used supports this conclusion.

Those affected by the proposed removal of certain discounts and the increase in Council Tax payable on properties that have been empty and unfurnished for more than two years will be determined by liability for Council Tax either as an owner or a tenant of an empty property. Liability is not affected by any aspects of someone's personal identity. It may be that one of the protected groups is over represented in the group affected, but even if this was the case, there would be no way of knowing as we are not allowed to hold information that is not required for the administration and collection of Council Tax. There is no evidence to indicate that any one of the protected groups is over represented in the cohort.

## 5. Conclusions

5.1 **Relevance Ranking** – Please identify in this section the degree to which the function has been assessed as relevant to equality. This should be one of (please mark the applicable box):

X	<b>Ranking description</b>
	<b>High</b> – The function shows a high degree of relevance to one or more protected characteristic and / or one or more aim of the general equality duty
	<b>Moderate</b> – The function shows a moderate degree of relevance to one or more protected characteristic and / or one or more aim of the general equality duty
X	<b>None</b> – The function is not relevant to any protected characteristic and / or any aim of the general equality duty

**5.2 Further Analysis** - Please identify here whether your analysis demonstrates the need for further equality analysis (please mark the applicable box):

X	Description
	The relevance assessment has identified a <b>high</b> or <b>medium</b> relevance ranking and a Stage 2 Equality Analysis (Equality Impact Assessment) is required
	The relevance assessment has identified a <b>low</b> relevance ranking, and in consideration of the evidence above, a Stage 2 Equality Analysis process is not required

**6. Director-level Sign Off**

Name:		Date:	
Directorate:		Signature:	

*NB: Sign-off must be in the form of an actual signature; not an emailed authorisation.*