

Equality Impact Assessment Template – Policy, function or strategy

This document should be completed when a new policy, function or strategy is introduced or when a substantive change to an existing policy, function or strategy is recommended.

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| 1. Policy, function or strategy | | |
| a. | Name/description of the policy, function or strategy ¹ | Revised Inverclyde Council Non-Domestic Rates Empty Property Relief (NDR EPR) Policy 2023 |
| b. | Responsible organisation(s)/Lead Service | Inverclyde Council/Finance Services |
| c. | Lead Officer | Tracy Bunton, Revenues and Benefits Manager |
| d. | Date of Impact Assessment | 12 th January 2024 |
| e. | Partners/other Services involved in the development of the policy, function or strategy | Legal and Democratic Services, Economic Development, Inverclyde Council. Peers from other Councils; Scottish Government. |
| f. | Is the policy, function or strategy? | <input type="checkbox"/> New <input checked="" type="checkbox"/> Reviewed/Revised |
| g. | What is the purpose of the policy, function or strategy (include details of any new legislation which prompted the introduction of the policy, function or strategy or the substantive change to the policy, function or strategy)? | The NDR EPR Policy sets out the rating and reliefs available for unoccupied or empty properties. Amendment to the Policy 2023 will limit relief for unoccupied Listed buildings (i.e. buildings that are of <i>special</i> architectural or historical interest) from the previous provision of 100% relief for an indefinite period to relief being tapered off to zero after a period of 24 months. Further, the provision of relief for industrial premises from the previous provision of 100% relief for the first six months of unoccupation followed by 10% until occupied will now be 50% relief for the first three months of unoccupation followed by 10% until |

¹ Please attach details of the policy, function or strategy to this Template

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| | | occupied. The amendment equalises NDR EPR for empty industrial premises with the current level of relief for non-industrial premises. The Policy has also been amended to include a new measure set out in The Non-Domestic Rates (Miscellaneous Anti-Avoidance Measures)(Scotland) Regulations 2023 to minimise tax evasion through contrivance. Funds raised from changes to the previous Policy will be retained to smooth the variable demand and reinvested to support local businesses to occupy commercial properties which have been vacant for a period. |
| h. | What are the intended outcomes of the policy, function or strategy? | Empty properties will receive relief from NDR in line with the agreed Policy |
| i. | Geographical area (Inverclyde-wide or a specific location) | Inverclyde-wide |
| j. | Which parts of the Equality Duty will the policy, function or strategy impact on? | <input type="checkbox"/> Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by The Equality Act 2010 |
| | | <input type="checkbox"/> Advance equality of opportunity between people of different groups |
| | | <input type="checkbox"/> Foster good relations between people from different groups |
| k. | Will those who may be directly or indirectly affected by the policy, function or strategy be involved in its development? | Yes |

| | | |
|--|------------|-----------|
| 2. Does the policy, function or strategy impact on: | | |
| | Yes | No |
| a. Protected Characteristics under The Equality Act 2010: | | X |

| | | |
|---|-------|--|
| Age; Care experienced; Disability; Gender Reassignment; Marriage and Civil Partnership; Pregnancy and Maternity; Race; Religion and Belief; Sex; Sexual Orientation (see Section 3) | | |
| b. Reducing inequalities of outcome caused by socio-economic disadvantage – Fairer Scotland Duty ² (see Section 6) | X | |
| c. Inverclyde Alliance Partnership Plan 2023/33 ³ (see Section 7) | X | |
| d. Council Plan 2023/28 ⁴ (see Section 8) | X | |
| 3. If ‘Yes’ is selected for any part of Section 2, please populate the other relevant Sections of this Template. | | |
| 4. If ‘No’ is selected for <u>every part</u> of Section 2, please state the reasons for this. | | |
| <p>Please sign below and email a copy of this Template to Karen Barclay, Corporate Policy and Performance Officer:</p> <p><u>karen.barclay@inverclyde.gov.uk</u></p> | | |
| Signature: | Date: | |

² [Fairer Scotland Duty: guidance for public bodies](#)
³ [Inverclyde Alliance Partnership Plan 2023/33](#)
⁴ [Council Plan 2023/28](#)

| 3. Impact – Protected Characteristics | | | | | | |
|--|------------------|-----|---------|------------------|-----|------------------|
| Which of the Protected Characteristics will the policy, function or strategy have an impact upon? | | | | | | |
| Protected Characteristic | Impact | | | | | Reasons/Comments |
| | Positive High | Low | Neutral | Negative High | Low | |
| Age | | | X | | | |
| Care experienced | | | X | | | |
| Disability | | | X | | | |
| Gender Reassignment | | | X | | | |
| Marriage and Civil Partnership | | | X | | | |
| Pregnancy and Maternity | | | X | | | |
| Race | | | X | | | |
| Religion and Belief | | | X | | | |

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| Sex | | | X | | | |
| Sexual Orientation | | | X | | | |
| Other groups to consider | | | X | | | |
| <ul style="list-style-type: none"> • Carers • The Armed Forces Covenant Duty • The business community | | X | X | | | The business community will be assisted by budget being ringfenced for economic development support to encourage businesses to occupy empty premises. |

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| 4. | Which parts of the Equality Duty will the policy, function or strategy have an impact upon? |
| <input type="checkbox"/> | Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by The Equality Act 2010 |
| <input type="checkbox"/> | Advance equality of opportunity between people from different groups |
| <input type="checkbox"/> | Foster good relations between people from different groups |

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| 5. Impact – Groups | |
| From the information you have highlighted above, describe the positive and negative impacts and the groups affected under The Equality Act 2010. | |
| <p style="text-align: center;">Positive impact + <i>(Describe groups affected.)</i></p> <p>The business community will be assisted by budget being ringfenced for economic development support to encourage businesses to occupy empty premises.</p> | <p style="text-align: center;">Negative impact - <i>(Describe groups affected.)</i></p> |

6. Impact – Fairer Scotland Duty

What impact will the policy, function or strategy have on reducing inequalities of outcome caused by socio-economic disadvantage?

| Positive impact + | Neutral impact = | Negative impact - |
|----------------------|---------------------|----------------------|
| X | | |

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| <p>Briefly describe how the policy, function or strategy will impact on reducing inequalities of outcome.</p> <p>The Policy will support property owners where businesses have failed including those affected by adverse economic conditions.</p> | | |

7. Impact – Inverclyde Alliance Partnership Plan 2023/33

Which Themes from the Inverclyde Alliance Partnership Plan 2023/33 will the policy, function or strategy impact on?

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|-------------------------------------|---|
| <input type="checkbox"/> | <p>Theme 1: Empowered people</p> <ul style="list-style-type: none"> • Communities can have their voices heard, and influence the places and services that affect them • Gaps in outcomes linked to poverty are reduced |
| <input type="checkbox"/> | <p>Theme 2: Working people</p> <ul style="list-style-type: none"> • More people will be in sustained employment, with fair pay and conditions • Poverty related gaps are addressed, so young people can have the skills for learning, life and work • Businesses are supported and encouraged to reduce their carbon footprint and develop green jobs |
| <input type="checkbox"/> | <p>Theme 3: Healthy people and places</p> <ul style="list-style-type: none"> • People live longer and healthier lives • Supportive systems are in place to prevent alcohol and drug misuse • Our natural capital is looked after, and we are effectively adapting and mitigating the effects of climate change |
| <input type="checkbox"/> | <p>Theme 4: A supportive place</p> <ul style="list-style-type: none"> • Vulnerable adults and children are protected and supported, ensuring they can live safely and independently • We recognise where people are affected by trauma, and respond in ways that prevent further harm and support recovery • Public protection and community safety are improved through targeting our resources to reduce the risk of offending and harm |
| <input checked="" type="checkbox"/> | <p>Theme 5: A thriving place</p> <ul style="list-style-type: none"> • Growth in our working age population by encouraging people to stay here, and attracting new people to settle here |

- Development of strong community-based services that respond to local need
- Homes are energy efficient and fuel poverty is reduced
- Increased use of active travel and sustainable transport options
- Easy access to attractive and safe public spaces, and high-quality arts and cultural opportunities

Briefly describe how the policy, function or strategy will impact on the Inverclyde Alliance Partnership Plan 2023/22 Themes.

Theme 5: The aim of the Policy is to encourage empty commercial property back into economic use while allowing reasonable time for owners to achieve this. The return of empty property, including empty Listed buildings, is a measure supporting the aims of protecting the built heritage, streetscape and encouraging economic activity.

8. Impact – Council Plan 2023/28

Which Themes from the Council Plan 2023/28 will the policy, function or strategy impact on?

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| <input type="checkbox"/> | <p>Theme 1: People</p> <ul style="list-style-type: none">• Our young people have the best start in life through high quality support and education• Gaps in outcomes linked to poverty are reduced• People are supported to improve their health and wellbeing• More people will be in employment, with fair pay and conditions• Our most vulnerable families and residents are safeguarded and supported |
| <input checked="" type="checkbox"/> | <p>Theme 2: Place</p> <ul style="list-style-type: none">• Communities are thriving, growing and sustainable• Our strategic housing function is robust• Our economy and skills base are developed• We have a sufficient supply of business premises• Our natural environment is protected |

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| □ | <p>Theme 3: Performance</p> <ul style="list-style-type: none"> • High quality and innovative services are provided, giving value for money • Our employees are supported and developed |
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Briefly describe how the policy, function or strategy will impact on the Council Plan 2023/28 Themes.

Theme 2: The aim of the Policy is to encourage empty commercial property back into economic use while allowing reasonable time for owners to achieve this. The return of empty property, including empty Listed buildings, is a measure supporting the aims of protecting the built heritage, streetscape and encouraging economic activity.

9. Evidence

What evidence do you have to help identify any potential impacts of the policy, function or strategy?

Note: Evidence could include information from consultations, surveys, the Citizens’ Panel, focus groups, interviews, projects, user feedback, complaints, Officers’ knowledge and experience, equalities monitoring data, publications, research, reports, and local and national groups.

| Evidence | Details |
|--|--|
| <p>Consultation/engagement (including any carried out while developing the policy, function or strategy)</p> | <p>A public consultation on the NDR EPR Policy was carried out from 20th September 2023 until 31st October 2023. A number of stakeholder groups were invited to participate in the process including Inverclyde residents; Council employees; the local business community; and the Council’s Citizens’ Panel. A total of 2,800 ND Ratepayers in the area were contacted by post, inviting them to complete an on-line survey. A paper questionnaire was also made available which, following completion, could be returned to the Council in a reply-paid envelope.</p> |

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| | <p>A total of 153 people responded to the consultation, 52 via the on-line survey and 101 via the paper questionnaire. The results of the consultation were inconclusive but did recognise the need for change. The revised Policy seeks to balance the desire to reduce the time buildings are empty with the need on occasion to provide support to businesses to occupy empty properties.</p> |
| Research | <p>NDR records were examined to establish the cost of the Policy and to compare with the funding allocation (fixed for three years) from 2023/24. Costs will be contained within the allocation based on the current empty property status.</p> |
| Officers' knowledge and experience (including feedback from frontline staff) | <p>186 premises met the criteria for EPR between April and December 2023.</p> |
| Equalities monitoring data | |
| User feedback (including complaints) | <p>The refreshed Policy includes provision for property owners to request a review of decisions regarding EPR. Relief may be backdated where subject to satisfying the requirements at the time, including where subjects are rated retrospectively and on provision of sufficient evidence in support of the application.</p> |
| Stakeholders | |
| Other | |
| Are there information gaps and, if so, what are these? | |

10. Consequences of Analysis

What steps will you take in response to the findings of your analysis? Please select at least one of the following and provide a brief explanation.

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| a. | Continue development with no changes | <input checked="" type="checkbox"/> | The implementation of amendments to the policy until 1 st October 2024 provides adequate notice to any parties affected. The ringfencing of the budget will assist local businesses to occupy properties which have been vacant. |
| b. | Continue development with minor alterations | <input type="checkbox"/> | |
| c. | Continue development with major changes | <input type="checkbox"/> | |
| d. | Discontinue development and consider alternatives (where relevant) | <input type="checkbox"/> | |

How will the effect of the policy, function or strategy be monitored following implementation?

Movement in empty property and feedback from ratepayers including applications for relief and payment of rates liability will be monitored.

When is the policy, function or strategy due to be implemented?

1st October 2024 to give adequate notice to any parties impacted.

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| <p>When will the policy, function or strategy be reviewed?</p> <p>The Policy will be subject to review should funding arrangements change or to take account of any other local arrangements, otherwise the Policy will be reviewed at intervals of no more than three years.</p> |
| <p>What resources are available for the implementation of the policy, function or strategy? Have these resources changed?</p> <p>Delivery will be carried out by existing resources.</p> |

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| <p>11. Please use the space below to detail any other matters arising from the Equality Impact Assessment process, including what action could be taken to mitigate the impact of the policy, function or strategy.</p> |
| <p>The Policy amendment benefits the business community. The Regeneration Service will consider the comments made in consultation responses, as well as drawing from local knowledge and engagement with businesses, and present the proposed use of the funds to a future meeting of the Environment and Regeneration Committee. Ratepayers will be given at least 3 months' notice of any change to the policy affecting their entitlement to rates relief or rates liability.</p> |

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| Details of the Person(s) who completed the Assessment: | |
| Name: | Tracy Bunton |
| Position: | Revenues and Benefits Manager |
| Date: | 17 th January 2024 |
| | |

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| Authorised by: | |
| Name: | Alan Puckrin |
| Position: | Chief Financial Officer |
| Date: | 17 th January 2024 |

Please send a copy of the completed Template to Karen Barclay, Corporate Policy and Performance Officer at karen.barclay@inverclyde.gov.uk.