

# 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.

<b>1. Policy, function or strategy</b>		
a.	Name/description of the policy, function or strategy <sup>1</sup>	Revised Inverclyde Council, Council Tax Long Term Empty (LTE) Property and Second Homes Policy 2022
b.	Responsible organisation(s)/Lead Service	Inverclyde Council/Finance Services
c.	Lead Officer	Tracy Bunton, Revenues and Benefits Manager
d.	Date of Impact Assessment	17 <sup>th</sup> January 2024
e.	Partners/other Services involved in the development of the policy, function or strategy	Legal and Democratic Services, 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 Council Tax LTE and Second Homes Policy sets out the conditions for the application of a Council Tax increase of 100% on long term empty property, exemptions from the increase and the policy for Council Tax on second homes. The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2023 allow Councils in Scotland to set a Council Tax increase of up to 100% on second homes from 1 <sup>st</sup> April 2024.

<sup>1</sup> Please attach details of the policy, function or strategy to this Template

		<p>Relevant second home properties were required to pay Council Tax at the rate of 100% since 2017, the amendment to the Policy will increase Council Tax on second homes by 100% to 200%, or double the normal rate from 1<sup>st</sup> April 2024.</p> <p>Further, the legislation introduces a new mandatory exemption from the LTE levy where dwellings purchased by the Council Tax payer less than 6 months ago or up to 12 months which are undergoing repairs or renovations that contribute to the improvement of the property, subject to evidence being produced.</p>						
h.	<p>What are the intended outcomes of the policy, function or strategy?</p>	<p>Second homes will be liable for 100% increase in Council Tax in line with the agreed Policy.</p> <p>The LTE levy will not be applied to dwellings purchased by the Council Tax payer less than 6 months ago or up to 12 months which are undergoing repairs or renovations that contribute to the improvement of the property, subject to evidence being produced.</p>						
i.	<p>Geographical area (Inverclyde-wide or a specific location)</p>	<p>Inverclyde-wide</p>						
j.	<p>Which parts of the Equality Duty will the policy, function or strategy impact on?</p>	<table border="1"> <tr> <td data-bbox="1205 986 1279 1134"> <input type="checkbox"/> </td> <td data-bbox="1279 986 2145 1134"> <p>Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by The Equality Act 2010</p> </td> </tr> <tr> <td data-bbox="1205 1134 1279 1251"> <input type="checkbox"/> </td> <td data-bbox="1279 1134 2145 1251"> <p>Advance equality of opportunity between people of different groups</p> </td> </tr> <tr> <td data-bbox="1205 1251 1279 1326"> <input type="checkbox"/> </td> <td data-bbox="1279 1251 2145 1326"> <p>Foster good relations between people from different groups</p> </td> </tr> </table>	<input type="checkbox"/>	<p>Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by The Equality Act 2010</p>	<input type="checkbox"/>	<p>Advance equality of opportunity between people of different groups</p>	<input type="checkbox"/>	<p>Foster good relations between people from different groups</p>
<input type="checkbox"/>	<p>Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by The Equality Act 2010</p>							
<input type="checkbox"/>	<p>Advance equality of opportunity between people of different groups</p>							
<input type="checkbox"/>	<p>Foster good relations between people from different groups</p>							
k.	<p>Will those who may be directly or indirectly affected by the policy, function or strategy be involved in its development?</p>	<p>Yes</p>						

<b>2. Does the policy, function or strategy impact on:</b>		
	<b>Yes</b>	<b>No</b>
a. Protected Characteristics under The Equality Act 2010: Age; Care experienced; Disability; Gender Reassignment; Marriage and Civil Partnership; Pregnancy and Maternity; Race; Religion and Belief; Sex; Sexual Orientation ( <b>see Section 3</b> )	X	
b. Reducing inequalities of outcome caused by socio-economic disadvantage – Fairer Scotland Duty <sup>2</sup> ( <b>see Section 6</b> )	X	
c. Inverclyde Alliance Partnership Plan 2023/33 <sup>3</sup> ( <b>see Section 7</b> )	X	
d. Council Plan 2023/28 <sup>4</sup> ( <b>see Section 8</b> )	X	
<b>3. If ‘Yes’ is selected for any part of Section 2, please populate the other relevant Sections of this Template.</b>		
<b>4. If ‘No’ is selected for <u>every part</u> of Section 2, please state the reasons for this.</b>		

<sup>2</sup> [Fairer Scotland Duty: guidance for public bodies](#)

<sup>3</sup> [Inverclyde Alliance Partnership Plan 2023/33](#)

<sup>4</sup> [Council Plan 2023/28](#)

**Please sign below and email a copy of this Template to Karen Barclay, Corporate Policy and Performance Officer:**  
[karen.barclay@inverclyde.gov.uk](mailto:karen.barclay@inverclyde.gov.uk)

Signature:	Date:
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**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		Neutral	Negative		
	High	Low		High	Low	
Age			X			
Care experienced			X			
Disability				X		People with disabilities who have a second home close to the health care setting where they receive regular treatment.
Gender Reassignment			X			

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Marriage and Civil Partnership			X			
Pregnancy and Maternity			X			
Race			X			
Religion and Belief			X			
Sex			X			
Sexual Orientation			X			
Other groups to consider.				X		
<ul style="list-style-type: none"> <li>• Carers</li> </ul>						Carers who do not meet Council Tax exemption criteria and have a second home close to the home of the person for whom they provide occasional care.
<ul style="list-style-type: none"> <li>• The Armed Forces Covenant Duty</li> </ul>		X				Housing is one of the three policy areas of The Armed Forces Covenant Legal Duty. Increased Council Tax could improve the supply of housing for rent or for sale.
<ul style="list-style-type: none"> <li>• The homeless and those seeking re-housing.</li> </ul>		X				Increased Council Tax on second homes could improve the supply of housing for rent or for sale, encouraging more residential accommodation to be in occupation and used for permanent domestic occupation. The increase could be used as part of a wider approach to

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<ul style="list-style-type: none"> <li>Homeowners; private housing landlords.</li> </ul>		X			X	<p>tackle long-term empty homes including support and guidance to owners and provision of loans or grants if available.</p> <p>The mandatory exemption from the LTE provides certainty for those who take on a new property to carry out repairs or renovations to improve the property encouraging more residential accommodation to be in occupation and used for permanent domestic occupation.</p> <p>An increased supply of housing could negatively affect house prices and rent levels.</p> <p>The mandatory exemption from the LTE provides certainty for RSLs who may purchase new property from the private sector to carry out repairs or renovations to improve the property to add to their housing stock and to be let as a permanent domestic home.</p>
<ul style="list-style-type: none"> <li>Registered Social Landlords (RSLs)</li> </ul>		X				

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

<p><b>5. Impact – Groups</b></p>

<p>From the information you have highlighted above, describe the positive and negative impacts and the groups affected under The Equality Act 2010.</p>	
<p><b>Positive impact</b> + <i>(Describe groups affected.)</i></p>	<p><b>Negative impact</b> - <i>(Describe groups affected.)</i></p>
<p><u>Members of the armed forces; the homeless and those seeking re-housing</u>: Exemption from the LTE could influence the purchase of empty property and together with the Council Tax increase on second homes which could persuade owners to sell or let their property, could improve the supply of housing, potentially influencing house prices and rent levels, assisting members of the armed forces, the homeless and those seeking re-housing.</p> <p><u>Homeowners, private rented sector landlords, RSLs</u>: Exemption from the LTE for those who buy property to carry out repairs or renovations that contribute to the improvement of the property will improve housing supply.</p>	<p><u>Disabled</u>: People with disabilities who have a second home close to the location where they receive health care will be required to pay increased Council Tax from 1<sup>st</sup> April 2024.</p> <p><u>Carers</u>: People who provide care on an occasional basis and do not meet the criteria for Council Tax exemption who have a second home to be close to the home of the person for whom they provide occasional care, will be required to pay increased Council Tax from 1<sup>st</sup> April 2024.</p> <p><u>Homeowners and private rented sector landlords</u>: An increased supply of housing if substantial could negatively influence house prices and rent levels, affecting equity and profit.</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		

**Briefly describe how the policy, function or strategy will impact on reducing inequalities of outcome.**

Second home ownership in Inverclyde is low: 101 of 39,906 homes, or 0.25%. Owning of a second home is normally a lifestyle choice which requires a degree of wealth to sustain the associated ongoing costs of the property. Absorbing an increase in Council Tax to retain the property is a consideration for individuals. The Scottish Government recognises that second and empty homes can impact on the availability of housing stock and result in increased house prices and rents in the private rented sector. The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2023 were introduced to allow Councils to increase premiums on Council Tax to contribute to efforts to encourage more residential accommodation to be in occupation and used for permanent domestic occupation, by owners deciding to let or sell their second home. While a minority may be negatively affected by a Council Tax increase (see section 5), the policy amendment is a positive measure for the community.

Exemption from the LTE levy for dwellings purchased by the Council Tax payer less than 6 months ago or up to 12 months which are undergoing repairs or renovations that contribute to the improvement of the property was provided under the discretionary criteria of the Council's Policy. The introduction of the mandatory exemption however provides certainty for Council Tax payers who take on a new property that there is a reasonable amount of time to organise and carry out work to make the home habitable without the additional cost of increased Council Tax.

**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?

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

**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 second homes and long term empty homes back into occupation and used for permanent domestic occupation. The availability of more homes for rent or sale will allow more people to stay or settle in Inverclyde.

**8. Impact – Council Plan 2023/28**

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

<input type="checkbox"/>	<b>Theme 1: People</b> <ul style="list-style-type: none"><li>• Our young people have the best start in life through high quality support and education</li><li>• Gaps in outcomes linked to poverty are reduced</li><li>• People are supported to improve their health and wellbeing</li><li>• More people will be in employment, with fair pay and conditions</li><li>• Our most vulnerable families and residents are safeguarded and supported</li></ul>
<input checked="" type="checkbox"/>	<b>Theme 2: Place</b> <ul style="list-style-type: none"><li>• Communities are thriving, growing and sustainable</li><li>• Our strategic housing function is robust</li><li>• Our economy and skills base are developed</li><li>• We have a sufficient supply of business premises</li><li>• Our natural environment is protected</li></ul>
<input type="checkbox"/>	<b>Theme 3: Performance</b> <ul style="list-style-type: none"><li>• High quality and innovative services are provided, giving value for money</li><li>• Our employees are supported and developed</li></ul>

**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 second homes and long term empty homes back into occupation and used for permanent domestic occupation. The availability of more homes for rent or sale will allow more people to stay or settle in Inverclyde.

**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.

<b>Evidence</b>	<b>Details</b>
<p>Consultation/engagement (including any carried out while developing the policy, function or strategy)</p>	<p>A public consultation on the LTE and Second Homes Policy was carried out from 4<sup>th</sup> December 2023 until 15<sup>th</sup> December 2023. The survey was promoted on the Council website, social media and to Council employees via the Council’s intranet. People were invited to complete an online survey.</p> <p>A total of 133 people responded to the consultation. The results were largely inconclusive with a balanced view on the proposal to introduce a Council Tax premium on second homes. The majority agreed the maximum 100% premium should be applied from the date a second homeowner becomes liable for Council Tax for their second home. There was no clear preference for the date from which the policy should be introduced.</p>
<p>Research</p>	<p>Council Tax records were examined to establish the number of second homes liable for Council Tax in Inverclyde.</p>
<p>Officers’ knowledge and experience (including feedback from frontline staff)</p>	<p>101 second homes premises met the criteria of the refreshed Policy. There are 318 long term empty homes in Inverclyde subject to the Council Tax LTE.</p>
<p>Equalities monitoring data</p>	
<p>User feedback (including complaints)</p>	<p>The refreshed Policy includes provision for second home owners to request a review of decisions regarding Council Tax.</p>
<p>Stakeholders</p> <p>Other</p>	

Are there information gaps and, if so, what are these?	The number of second homes in Inverclyde used by people to be close to health care establishments and by people who provide infrequent care is not known.
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**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.

a.	Continue development with no changes	X	The implementation of amendments to the Policy are measures to improve the availability of housing stock and may result in limiting house price and rent increases in the private rented sector.
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 the number of second homes, long term empty homes and feedback from Council Tax payers will be monitored.

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

1<sup>st</sup> April 2024.

When will the policy, function or strategy be reviewed?

The Policy will be subject to review to take account of any unforeseen consequences, otherwise the Policy will be reviewed at intervals of no more than three years.

What resources are available for the implementation of the policy, function or strategy? Have these resources changed?

Delivery will be carried out by existing resources.

**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.**

The Policy amendment benefits the supply of housing in the community.

The Policy amendments do not apply to water and sewerage charges.

Councils are permitted not to charge a Council Tax increase, apply an increase at a reduced level or offer a higher level of discount on long term empty properties and second homes.

<b>Details of the Person(s) who completed the Assessment:</b>	
Name:	Tracy Bunton
Position:	Revenues and Benefits Manager
Date:	25 <sup>th</sup> January 2024
<b>Authorised by:</b>	
Name:	Alan Puckrin
Position:	Chief Financial Officer
Date:	25 <sup>th</sup> January 2024

**Please send a copy of the completed Template to Karen Barclay, Corporate Policy and Performance Officer at [karen.barclay@inverclyde.gov.uk](mailto:karen.barclay@inverclyde.gov.uk).**