

Stage 1 & 2	Equality Impact Assessment
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Policy/Strategy/Service Owner	Terri Horner, Service Lead Revenues and Benefits
Name of policy, strategy, function or service being assessed	Council Tax Reduction Scheme from 1 April 2021
New policy/function/service or review of an existing one?	Review and replacement of an existing policy
This issue date:	November 2020
Review date (if applicable):	Ongoing

Stage 1 – Identifying the aims and objectives of the policy, strategy, function or service
1.1 Aim(s)
To introduce a simplified Council Tax Reduction scheme with effect from 1 st April 2021
1.2 Objectives
<p>The implementation of Universal Credit within the area requires the Council to change its approach to Council Tax Reduction, given the high administrative burden of monthly changes and alterations to applicants' income.</p> <p>There is a requirement to introduce a simplified scheme which can be easily administered without significant additional costs being placed on the Council. The current scheme is too reactive to minor changes in applicant's income leading to constant changes in Council Tax liability.</p> <p>The scheme changes will only apply to working age applicants, pension age applicants are covered by the Prescribed Requirement Regulations determined by Central Government.</p> <p>The move to an income-based scheme (without the complexities of a full means tested as required by the current scheme).</p> <p>The changes will provide the following:</p> <ul style="list-style-type: none"> • Simplified claiming arrangements for all working age applicants; • Certainty, at present, multiple changes are leading to some taxpayer's receiving a large number of Council Tax bills per year as their Council Tax Reduction is constantly amended; • The maximisation of applicant's entitlement with clear straightforward messages to claim; • Speed of processing - applications will be dealt with more efficiently and without the need for significant levels of evidence; and • Reduced administration costs. The changes will prevent the administration costs from rising year on year which would be inevitable under the current scheme. <p>It should be noted that the overall costs of the recommended scheme will remain as at present.</p>

1.3 Scope
The new scheme will affect all working age applicants who are currently in receipt of Council Tax Reduction on 1 st April 2021 or those who apply after 1 st April 2021. The scheme will not affect pension age applicants
1.4 Other policies, strategies, functions or services linked to or affected
Council Tax is the only service directly affected by Council Tax Reduction due to the transactional interaction of the entitlement and the general collection of the Council Tax charge.
1.5 Stakeholders
Working age applicants who are currently in receipt of Council Tax Reduction or those who apply on or after 1 st April 2021.
1.6 Methods of measuring progress against objectives
The recommended scheme will be constantly monitored by the service through 2021 /22 to ensure that its objectives are met.

Stage 2 – Considering the relevant data and information		
	Source (plus link if electronic)	Brief description
2.1	EIA data - NOV - post consultation	The spreadsheet provides a full analysis of the effect on each demographic group. The spreadsheet provides an analysis of the average level of support given under the current CTR scheme in 2020/21 and compares it with the levels to be provided under the new scheme from 1 April 2021.
2.2	<i>Response from Major Preceptors</i>	A joint response has been received from the major preceptors (Council, Police and Fire and Rescue) (se main report). The response is broadly supportive of the recommendation to approve the new scheme
2.3	<i>Analysis of the public consultation</i>	Responses were received from 188 members of the public. The overall response was broadly positive of the recommended changes. A full analysis is included in the main report.

Stage 3 – Assess the actual or likely impact on equality taking into account the protected characteristics.
<p>Protected Characteristics <i>Protected characteristics covered by:</i> <i>All forms of discrimination - Age, Disability, Gender Reassignment, Race, Religion or Belief, Sex, Sexual Orientation</i> <i>Direct discrimination, indirect discrimination, victimisation – Marriage & Civil Partnerships</i> <i>Direct Discrimination, victimisation – Pregnancy & Maternity</i></p>
<p>Certain applicant groups may be affected due to the changes in the scheme. If the Council continues to grant up to 100% discount, then, in the main, most applicants will not be affected. However, those larger families who have more than two dependant children <i>may</i> receive less support given their higher level of available income.</p> <p>Likewise, with the change to the capital rule (reducing from £16,000 to £6,000), those applicants with high capital may no longer receive support.</p> <p>In all cases where there is a reduction in support, the Council will look to mitigate this by the use of an Exceptional Hardship Fund which will be available and which, on an individual basis, can ‘top up’ support for those applicants who are experiencing exceptional hardship.</p> <p>Applications can be made to the Council at any time for this and an individual assessment of need will be undertaken by staff.</p>
<p>Future Barriers <i>Will implementation of this policy/strategy/function or service potentially create any future barriers to equality.</i></p>
No
Consideration of Alternatives to the Proposal and Outcomes
<p>It is recommended that the Council proceeds with this new scheme.</p> <p>Should it decide not to proceed then the existing scheme will remain in place in accordance with the legislation.</p>
Consultation
<p><i>Method and details of consultation, links to any relevant documentation</i></p> <p>Consultation with the Major Preceptors (Fire and Rescue, Police and the County Council) has been undertaken and a joint response was received supporting the Council's recommendation.</p> <p>A full public consultation was undertaken from 21st September 2020 until 1st November 2020. Full details are provided in the main report. Eleven options were consulted on and the overall response was supportive of the changes.</p> <p>All consultation documentation can be viewed at the following link: Winchester City to provide link</p>
List of consultees:
<p><i>Staff Forum, Community Forum, Unions, Community Groups, Businesses etc</i></p> <p>See above</p>

Issues raised from consultation:

A full analysis of the consultation is included within the main report

Stage 4 – Decision making & action planning**Overall impact of policy/strategy/function or service**

The overall impact of the change is to leave the level of support available to working age applicants at the same level as in previous schemes.

Where any applicant feels that they have been disadvantaged by the change, they may apply to the Council for an Exceptional Hardship Payment

Decision

It is recommended that the proposed new Council Tax Reduction Scheme be implemented with effect from 1st April 2021

Communicating the Results

Full details of the recommended new scheme and this Equality Impact Assessment are available on www.winchester.gov.uk

Contact point for questions or advice regarding the policy, strategy, function or service

Terri Horner, Service Lead - Revenues and Benefits