

## CARDIFF COUNCIL

Equality Impact Assessment  
Corporate Assessment Template



**Mae'r ddogfen hon ar gael yn Gymraeg / This document is available in Welsh**

**Function Title: : Consideration as to whether the Council should increase the council tax premium from 50% to 100% on long term empty dwellings and consideration as to whether the Council should charge a council tax premium on dwellings occupied periodically.**

**New and Existing:**

**Who is responsible for developing and implementing the Function?**

Name: Mike Taylor

Job Title: Council Tax Manager

Service Team: Revenues

Service Area: Resources

Assessment Date: 6<sup>th</sup> February 2023

**1. What are the objectives of the Function?**

Consideration needs to be given as to whether or not the Council should charge a council tax premium on dwellings that are occupied periodically and whether the Council should increase the premium charge on long term empty dwellings from 50% to 100%.

**2. Please provide background information on the Function and any research done [e.g. service users data against demographic statistics, similar EIAs done etc.]**

**Long Term Empty Dwellings**

The Housing (Wales) Act 2014 amended the Local Government Finance Act 1992 by inserting section 12A which gave the Council the discretion to discontinue any discounts granted to long term empty homes and apply a premium of up to 100% on top of the standard rate of council tax.

In 2019 Cardiff Council made a decision to apply a premium of 50% on long term empty dwellings with effect from 1<sup>st</sup> April 2019. The reason for introducing the premium was to encourage home owners to bring properties back in occupation. A long term empty dwelling is defined as a dwelling that is both unoccupied and substantially unfurnished for a continuous period of at least a

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year. Therefore a council tax charge of 150% is currently made on these properties (a 50% premium plus the 100% standard charge).

Many issues of community concern arise from some of the empty properties within the city; these include fly tipping, nuisance, vandalism, criminal activity, and visual deterioration, all of which have the potential to adversely affect neighbouring properties and residents. Some empty properties can be a blight on a local community and boarded up dwellings have a significant impact on the way potential investors perceive an area. In addition to the above, empty properties also represent a wasted resource considering the housing demand within the city. This year's figures show that there are 1232 empty for more than six months at any one time and the Housing enforcement team within the Shared Regulatory Services (SRS) actively monitor 200 of those empty properties on a prioritised basis as part of the Private Sector Empty Homes Policy. Priority is given to problematic empty homes and those vacant for more than 5 years.

In addition to reactive visits to complaints about empty properties, the SRS also work proactively to capture the wider scope of long-term empty properties. The Council seeks to incentivise owners to act positively in bringing properties into beneficial use in several ways. These include signposting owners to the Houses into Homes loan scheme, providing a list of private property developers, referring to a Housing Association for lease and repair where feasible or providing proof of empty status letters for VAT reduction on renovation costs. Although some owners may be receptive to this approach, there are of course situations where owners are absent and cannot be traced or are resistant to resolving the issues. In these circumstances, the SRS can exercise a number of enforcement powers. These can deal with immediate issues such as fly tipping and making premises secure to more long-term solutions such as enforced sale or compulsory purchase

The number of long-term empty properties that are charged a Council Tax premium has increased from 732 in April 2019 to 871 at the end of January 2023 which is an indication that the current level of premium may not be sufficient to act as an added incentive to bring properties back into beneficial occupation

The Council can make, vary, or revoke a determination made under Section 12A of the 1992 Act, but only before the beginning of the financial year to which the determination applies.

The Council is committed to minimising the amount of empty properties that exist in view of the housing demand within the city and the impact that some empty properties have upon the local community.

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#### **Dwellings Occupied Periodically**

The Housing (Wales) Act 2014 also amended the Local Government Finance Act 1992 by inserting Section 12B which gave the Council the discretion to apply a premium of up to 100% on top of the standard rate of council tax on properties occupied periodically (for example second homes and furnished dwellings that are not anyone's main home). So far, the Council has not decided to apply a premium on these type of dwellings.

If a determination is made under Section 12B then it must be made at least one year before the beginning of the year to which it relates. A property that is occupied periodically is defined as a dwelling that is not a person's sole or main residence and is substantially furnished.

The Council Tax records indicate that at the end of January 2023 out of 163,622 properties in the city there are nearly 3,000 that are considered to be dwellings that are not a person's sole or main residence and are furnished. Given the significant number of these type of dwellings they impact upon the available housing stock in the city. These dwellings are currently charged at the rate of 100% which means that no premium is currently payable

With effect from 1<sup>st</sup> April 2023 the Council has the discretion to charge a premium of up to 300% on both long term empty and dwellings that are occupied periodically.

#### **Consultation**

A determination by a local authority to charge a premium must be made by full Council. The Welsh Government has also stated that a local authority should give consideration to engagement and consultation with key stake holders, including the local electorate, before taking a decision as to whether or not to charge a premium.

Therefore the Council has undertaken an on line consultation exercise from 23<sup>rd</sup> December 2022 to 29<sup>th</sup> January 2023.

Responses were received from over 350 different stake holders including residents, businesses, landlords and second home owners.

The overwhelming majority of responders (78%) support the Council's proposal to increase the premium on long term empty property from 50 to 100% from 1<sup>st</sup> April 2023.

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73% of responders also agree with the Council's proposal to charge a 100% premium on second homes and furnished dwellings that are not anyone's main home from 1<sup>st</sup> April 2024.

### 3 Assess Impact on the Protected Characteristics

#### 3.1 Age

Will this Policy/Strategy/Project/Procedure/Service/Function have a **differential impact [positive/negative/]** on younger/older people?

	Yes	No	N/A
Up to 18 years		x	
18 - 65 years		x	
Over 65 years		x	

**Please give details/consequences of the differential impact, and provide supporting evidence, if any.**

Officers work proactively to incentivise owners in bringing their properties back into use and this proposal will aid the council's commitment to reducing the number of empty homes and any associated problems.

Liability to council tax is assessed in accordance with existing statute and this will not change on the grounds of age.

**What action(s) can you take to address the differential impact?**

No differential impact in relation to age.

#### 3.2 Disability

Will this Policy/Strategy/Project/Procedure/Service/Function have a **differential impact [positive/negative]** on disabled people?

	Yes	No	N/A
Hearing Impairment		x	
Physical Impairment		x	
Visual Impairment		x	
Learning Disability		x	
Long-Standing Illness or Health Condition		x	
Mental Health		x	

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Substance Misuse		x	
Other		x	

**Please give details/consequences of the differential impact, and provide supporting evidence, if any.**

Officers work proactively to incentivise owners in bringing their properties back into use and this proposal will aid the council's commitment to reducing the number of empty homes and any associated problems.

Liability to council tax is assessed in accordance with existing statute and this will not change on the grounds of disability.

**What action(s) can you take to address the differential impact?**

No differential impact in relation to disability

### 3.3 Gender Reassignment

Will this Policy/Strategy/Project/Procedure/Service/Function have a **differential impact [positive/negative]** on transgender people?

	Yes	No	N/A
<b>Transgender People</b> (Transgender people are people whose gender identity or gender expression is different to the gender they were assigned at birth)		x	

**Please give details/consequences of the differential impact, and provide supporting evidence, if any.**

Officers work proactively to incentivise owners in bringing their properties back into use and this proposal will aid the council's commitment to reducing the number of empty homes and any associated problems.

Liability to council tax is assessed in accordance with existing statute and this will not change on the grounds of Gender Reassignment.

**What action(s) can you take to address the differential impact?**

No differential impact in relation to Gender Reassignment

### 3.4. Marriage and Civil Partnership

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Will this Policy/Strategy/Project/Procedure/Service/Function have a **differential impact [positive/negative]** on marriage and civil partnership?

	Yes	No	N/A
Marriage		x	
Civil Partnership		x	

**Please give details/consequences of the differential impact, and provide supporting evidence, if any.**

Officers work proactively to incentivise owners in bringing their properties back into use and this proposal will aid the council's commitment to reducing the number of empty homes and any associated problems.

Liability to council tax is assessed in accordance with existing statute and this will not change on the grounds of Marriage and Civil Partnership.

**What action(s) can you take to address the differential impact?**

No differential impact in relation to Marriage and Civil Partnership

**3.5 Pregnancy and Maternity**

Will this Policy/Strategy/Project/Procedure/Service/Function have a **differential impact [positive/negative]** on pregnancy and maternity?

	Yes	No	N/A
Pregnancy		x	
Maternity		x	

**Please give details/consequences of the differential impact, and provide supporting evidence, if any.**

Officers work proactively to incentivise owners in bringing their properties back into use and this proposal will aid the council's commitment to reducing the number of empty homes and any associated problems.

Liability to council tax is assessed in accordance with existing statute and this will not change on the grounds of Pregnancy and Maternity.

**What action(s) can you take to address the differential impact?**

No differential impact in relation to Pregnancy and Maternity

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**3.6 Race**

Will this Policy/Strategy/Project//Procedure/Service/Function have a **differential impact [positive/negative]** on the following groups?

	Yes	No	N/A
White		x	
Mixed / Multiple Ethnic Groups		x	
Asian / Asian British		x	
Black / African / Caribbean / Black British		x	
Other Ethnic Groups		x	

**Please give details/consequences of the differential impact, and provide supporting evidence, if any.**

Officers work proactively to incentivise owners in bringing their properties back into use and this proposal will aid the council's commitment to reducing the number of empty homes and any associated problems.

Liability to council tax is assessed in accordance with existing statute and this will not change on the grounds of Race.

**What action(s) can you take to address the differential impact?**

No differential impact in relation to Race

**3.7 Religion, Belief or Non-Belief**

Will this Policy/Strategy/Project/Procedure/Service/Function have a **differential impact [positive/negative]** on people with different religions, beliefs or non-beliefs?

	Yes	No	N/A
Buddhist		x	
Christian		x	
Hindu		x	
Humanist		x	
Jewish		x	
Muslim		x	
Sikh		x	
Other		x	

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**Please give details/consequences of the differential impact, and provide supporting evidence, if any.**

Officers work proactively to incentivise owners in bringing their properties back into use and this proposal will aid the council's commitment to reducing the number of empty homes and any associated problems.

Liability to council tax is assessed in accordance with existing statute and this will not change on the grounds of Religion, Belief or Non-belief.

**What action(s) can you take to address the differential impact?**

No differential impact in relation to Religion, Belief and Non-belief

#### 3.8 Sex

Will this Policy/Strategy/Project/Procedure/Service/Function have a **differential impact [positive/negative]** on men and/or women?

	Yes	No	N/A
Men		x	
Women		x	

**Please give details/consequences of the differential impact, and provide supporting evidence, if any.**

Officers work proactively to incentivise owners in bringing their properties back into use and this proposal will aid the council's commitment to reducing the number of empty homes and any associated problems.

Liability to council tax is assessed in accordance with existing statute and this will not change on the grounds of sex.

**What action(s) can you take to address the differential impact?**

No differential impact in relation to Sex

#### 3.9 Sexual Orientation

Will this Policy/Strategy/Project/Procedure/Service/Function have a **differential impact [positive/negative]** on the following groups?

	Yes	No	N/A
Bisexual		x	
Gay Men		x	



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Gay Women/Lesbians		x	
Heterosexual/Straight		x	

**Please give details/consequences of the differential impact, and provide supporting evidence, if any.**

Officers work proactively to incentivise owners in bringing their properties back into use and this proposal will aid the council's commitment to reducing the number of empty homes and any associated problems.

Liability to council tax is assessed in accordance with existing statute and this will not change on the grounds of sexual orientation.

**What action(s) can you take to address the differential impact?**

No differential impact in relation to Sexual Orientation

**3.10 Socio-economic Duty**

Will this Policy/Strategy/Project/Procedure/Service/Function have a **differential impact [positive/negative]** on the Socio-economic Duty?

	Yes	No	N/A
	x		

**Please give details/consequences of the differential impact, and provide supporting evidence, if any.**

More significant numbers of long term empty dwellings seem to be located in less affluent areas of the city. Therefore the work that is being carried out to incentivise owners in bringing their properties back into use along with the potential increase in the council tax premium may have a more positive impact on some of the less affluent areas by improving the environment (please see details above regarding long term empty dwellings)..

Liability to council tax is assessed in accordance with existing statute and this will not change.

**What action(s) can you take to address the differential impact?**

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**3.11 Welsh Language**

Will this Policy/ Strategy/Project/Procedure/Service/Function have a **differential impact (positive/negative)** on the Welsh Language?

	Yes	No	N/A
		X	

**Please give details/ consequences of the differential impact, and provide supporting evidence, if any.**

Officers work proactively to incentivise owners in bringing their properties back into use and this proposal will aid the council's commitment to reducing the number of empty homes and any associated problems.

Liability to council tax is assessed in accordance with existing statute and this will not change.

**What action(s) can you take to address the differential impact?**

The Welsh Language Measures 2011 will be adhered to.

**4. Consultation and Engagement**

What arrangements have been made to consult/engage with the various Equalities Groups?

See above for details of Consultation Exercise that was undertaken

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#### 5. Summary of Actions [Listed in the Sections above]

Groups	Actions
Age	none
Disability	none
Gender Reassignment	none
Marriage & Civil Partnership	none
Pregnancy & Maternity	none
Race	none
Religion/Belief	none
Sex	none
Sexual Orientation	none
Socio-economic Duty	none
Welsh Language	none
Generic Over-Arching [applicable to all the above groups]	none

#### 6. Further Action

Any recommendations for action that you plan to take as a result of this Equality Impact Assessment (listed in Summary of Actions) should be included as part of your Service Area's Business Plan to be monitored on a regular basis.

#### 7. Authorisation

The Template should be completed by the Lead Officer of the identified Policy/Strategy/Project/Function and approved by the appropriate Manager in each Service Area.

Completed By : Mike Taylor	Date: 6/2/2023
Designation: Council Tax Manager	
Approved By: Gary Watkins	6/2/2023
Designation: Revenue Services Manager	
Service Area: Resources	

7.1 On completion of this Assessment, please ensure that the form is submitted to the Equality Team mailbox so that there is a record of all assessments undertaken in the Council- [equalityteam@cardiff.gov.uk](mailto:equalityteam@cardiff.gov.uk).

For further information or assistance, please contact the Equality Team- [equalityteam@cardiff.gov.uk](mailto:equalityteam@cardiff.gov.uk)