

Community impact assessments – for services, policies and projects

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What is a community impact assessment?

A community impact assessment is an important part of our commitment to delivering better services for our communities. The form will help us find out what impact or consequences our functions, policies, procedures and projects have on our communities, as well as employees and potential employees.

By undertaking an impact assessment, we are able to:

1. Take into account the needs, experiences and circumstances of those groups of people who use (or don't / can't use) our services.
2. Identify any inequalities people may experience.
3. Think about the other ways in which we can deliver our services which will not lead to inequalities.
4. Develop better policy-making, procedures and services.

Background

Name of service / policy / project and date	Revenues and Benefits. Council Tax Premiums from 1 April 2025
Lead officer	Jayne Gilpin, Head of Revenues and Benefits

Other people involved in completing this form

David Wyatt, Deputy Revenues and Benefits Manager

Step 1 - About the service / policy / project

What is the aim of the service / policy / project and what outcomes is it contributing to

The Levelling Up and Regeneration Act 2023 amended the Local Government Finance Act 1992, giving additional discretionary powers to billing authorities in respect of charging a premium on long term empty properties and second homes. These powers are:

- To charge the premium once properties have been unoccupied and unfurnished for one year instead of two
- To implement a premium on empty properties that are unoccupied and furnished (second homes) for the first time from April 2025.

The proposal to exercise these discretionary powers and adopt the changes from April 2025 has the following key aims:

- Encourage owners of empty properties to bring them back in to occupation as a home
- Increase council tax income
- Ease housing supply pressures
- Reduce negative impacts, such as anti-social behaviour around empty homes
- Reductions in rental & market values on surrounding properties, desirability of an area

Who are the primary customers of the service / policy / project and how do they / will they benefit

Owners and other council taxpayers of properties which have been unoccupied and unfurnished for between one and two years and of second homes will be required to pay a higher level of council tax. The Government is due to make regulations so that in certain circumstances properties will be exempt from the premium

Local communities and residents of Cheltenham will benefit if properties are brought in to use to ease housing supply pressures

How and where is the service / policy / project implemented	Council tax billing and collection is undertaken in the Revenues and Benefits service
What potential barriers might already exist to achieving these outcomes	Council taxpayers impacted by these changes may choose to keep their properties empty of as a second home

Step 2 – What do you know already about your existing / potential customers

What existing information and data do you have about your existing / potential customers e.g. Statistics, customer feedback, performance information	<p>Any council tax payer of an empty property or second home could be affected by these if they are implemented from April 2025. As an indication, based on information at January 2024:</p> <p style="padding-left: 40px;">73 properties have been empty for between one and two years 963 properties are classed as second homes</p>
What does it tell you about who uses your service / policy and those that don't?	If the policy is adopted the premium will be charged on properties that meet the statutory criteria, subject to any exemptions.
What have you learnt about real barriers to your service from any consultation with customers and any stakeholder groups?	There is no requirement to consult on these proposals. As the proposals will not come into effect until April 2025 All council taxpayers identified as being potentially impacted will be contacted. The decision will be published in a local newspaper and on the Council's website
If not, who do you have plans to consult with about the service / policy / project?	Not applicable.

Step 3 - Assessing community impact

How does your service / policy / project impact on different groups in the community?

Group	What are you already doing to benefit this group	What are you doing that might disadvantage this group	What could you do differently to benefit this group	No impact on this group
People from black and minority ethnic groups	No specific benefits identified for this group	No specific disadvantages identified for this group	Nothing identified	There may be an impact on some customers due to the higher level of council tax they will be required to pay
People who are male or female	No specific benefits identified for this group	No specific disadvantages identified for this group	Nothing identified	There may be an impact on some customers due to the higher level of council tax they will be required to pay
People who are transitioning from one gender to another	No specific benefits identified for this group	No specific disadvantages identified for this group	Nothing identified	There may be an impact on some customers due to the higher level of council tax they will be required to pay
Older people / children and young people	A person must be over the age of 18 to be a council taxpayer otherwise. Communication with all potentially vulnerable people is handled sensitively	No specific disadvantages identified for this group	Nothing identified	There may be an impact on some customers due to the higher level of council tax they will be required to pay
People with disabilities and mental health challenges	No specific benefits identified for this group . Communication with all potentially vulnerable people is handled sensitively and with an identified third party	No specific disadvantages identified for this group	Nothing identified	There may be an impact on some customers due to the higher level of council tax they will be required to pay
People who have a particular religion or belief	No specific benefits identified for this group	No specific disadvantages identified for this group	Nothing identified	There may be an impact on some customers due

				to the higher level of council tax they will be required to pay
People who are attracted to their own sex, the opposite sex or to both sexes.	No specific benefits identified for this group	No specific disadvantages identified for this group	Nothing identified	There may be an impact on some customers due to the higher level of council tax they will be required to pay
People who are married or in a Civil Partnership	No specific benefits identified for this group	No specific disadvantages identified for this group	Nothing identified	There may be an impact on some customers due to the higher level of council tax they will be required to pay
People who are pregnant or who are on maternity leave	No specific benefits identified for this group	No specific disadvantages identified for this group	Nothing identified	There may be an impact on some customers due to the higher level of council tax they will be required to pay
Other groups or communities	No specific benefits to these groups	No specific disadvantages to these groups or communities	There is no requirement to do things differently to benefit these groups	There may be an impact on some customers due to the higher level of council tax they will be required to pay

Step 4 - what are the differences

<p>Are any groups affected in different ways to others as a result of the service / policy / project?</p>	<p>The Government is due to introduce some exemptions and these are expected to include circumstances such as where a property is undergoing probate or major repairs and where a property is actively being marketed for sale or rent.</p> <p>An increase in the level of council tax may cause financial difficulties for any council taxpayer. As appropriate the following measures may be adopted to support those impacted by these proposals</p> <ul style="list-style-type: none"> • Realistic payment arrangements • Arrangements for balance to be paid from proceeds of sale • Referral for financial assistance/debt advice • Help and advice is available from the Council on how to sell or let a property • Details of empty properties are shared with relevant teams within the Council who work with owners to help bring properties back into occupation as a home.
<p>Does your service / policy / project either directly or indirectly discriminate?</p>	<p>No.</p>
<p>If yes, what can be done to improve this?</p>	<p>N/a</p>
<p>Are there any other ways in which the service / project can help support priority communities in Cheltenham?</p>	<p>The Council tax team will deal with cases on an individual basis and take account of any specific circumstances</p>

Step 5 – taking things forward

<p>What are the key actions to be carried out and how will they be resourced and monitored?</p>	<p>If the proposals are approved by Cabinet and the Council a notice will be published in a local newspaper and details will be on the Council's website. During the 12 month lead in time to when the changes take effect communication will be issued to council tax payers so that that are aware of the changes. With regards to second homes all cases will be reviewed and the status clarified.</p>
<p>Who will play a role in the decision-making process?</p>	<p>The council tax team will assess cases to determine the appropriate council tax liability. Any requests to reconsider will be made by the Senior Revenues Officer, Deputy Revenues and Benefits Manager or the Head of Revenues and Benefits</p>
<p>What are your / the project's learning and development needs?</p>	<p>Full training will be provided to Revenues and Benefits staff</p>

How will you capture these actions in your service / project planning?

The proposed changes will to be introduced from 1 April 2025. The activities required to review properties and communicate will be over several months and is not expected to impact significantly on service planning. However the implementation will forms part of the annual billing process in February 2025 and will be overseen by the Head of Revenues and Benefits and the Deputy Revenues and Benefits Manager.