

EQIA Submission – ID Number

Section A

EQIA Title

Council Tax Collection Subsidies and Incentives

Responsible Officer

Dave Shipton - CED F

Approved by (Note: approval of this EqIA must be completed within the EqIA App)

Dave Shipton - CED F

Type of Activity

Service Change

Service Change

Service Redesign

No

Project/Programme

No

Commissioning/Procurement

No

Strategy/Policy

Strategy/Policy

Details of other Service Activity

No

Accountability and Responsibility

Directorate

Strategic and Corporate Services

Responsible Service

Finance

Responsible Head of Service

Dave Shipton - CED F

Responsible Director

John Betts - CED F

Aims and Objectives

The approved revenue budget for 2024-25 included £19.8m of one-off solutions from use of capital receipts, use of reserves and the final year of New Homes Bonus Grant. The budget setting report to the Council made it clear that the package of one-off solutions in 2024-25 needed to be replaced with equivalent, ongoing savings in 2025-26 and 2026-27. 1.2 The final 2024-25 budget set out the clear expectation that these £19.8m of policy savings would have to be found in accordance with Objective 3 (Policy choices and scope of Council's ambitions) set out in Securing Kent's Future. Consequently, it has been essential that all areas of discretionary spending are reviewed and considered for savings

The spending on the current arrangements for subsidies and incentives on council tax collection (including Council Tax Reduction Schemes (CTRS) and empty property discounts) falls within the discretionary spending and specifically whether the Council is willing to remove or reduce (cross) subsidies where there is no requirement (duty) to provide support.

There is a statutory obligation on individuals to pay council tax and the Billing Authorities are under a duty to levy and collect council tax. The section 151 officers and the monitoring officers of the Billing Authorities are also subject to their own duties (respectively) relating to the financial administration and legal compliance of their authority. Therefore, the potential impact on council tax collection is considered to be

a matter for individual Billing Authorities to determine and justify through their own governance and compliance arrangements.

Section B – Evidence

Do you have data related to the protected groups of the people impacted by this activity?

Yes

It is possible to get the data in a timely and cost effective way?

No

Is there national evidence/data that you can use?

No

Have you consulted with stakeholders?

Yes

Who have you involved, consulted and engaged with?

Leaders, Chief Executives and Chief Finance Officers of each of the district/borough/city councils (who are the billing authorities for council tax) (the Billing Authorities) have been informed at an early stage in the current financial year of the requirement for KCC to make £19.8m policy savings to replace one-offs in 2024-25 budget, and that these activities relating to council tax collection subsidies and incentives fell within the scope of those considerations. The Billing Authorities response was that if the subsidies and incentives were removed they would have to review working age CTRS and empty property discounts/premiums especially where these result in council tax charges that are not cost effective for the district to collect from their share of council tax. To date no Billing Authority has proposed or implemented any changes to discounts or premiums.

Has there been a previous Equality Analysis (EQIA) in the last 3 years?

No

Do you have evidence that can help you understand the potential impact of your activity?

Yes

Section C – Impact

Who may be impacted by the activity?

Service Users/clients

No

Staff

No

Residents/Communities/Citizens

Residents/communities/citizens

Are there any positive impacts for all or any of the protected groups as a result of the activity that you are doing?

Yes

Details of Positive Impacts

Billing Authorities may elect to increase Council Tax Reduction Discounts

Negative impacts and Mitigating Actions

19.Negative Impacts and Mitigating actions for Age

Are there negative impacts for age?

No

Details of negative impacts for Age

Not Applicable

Mitigating Actions for Age

Not Applicable

Responsible Officer for Mitigating Actions – Age

Not Applicable

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| 20. Negative impacts and Mitigating actions for Disability |
| Are there negative impacts for Disability? |
| No |
| Details of Negative Impacts for Disability |
| Not Applicable |
| Mitigating actions for Disability |
| Not Applicable |
| Responsible Officer for Disability |
| Not Applicable |
| 21. Negative Impacts and Mitigating actions for Sex |
| Are there negative impacts for Sex |
| No |
| Details of negative impacts for Sex |
| Not Applicable |
| Mitigating actions for Sex |
| Not Applicable |
| Responsible Officer for Sex |
| Not Applicable |
| 22. Negative Impacts and Mitigating actions for Gender identity/transgender |
| Are there negative impacts for Gender identity/transgender |
| No |
| Negative impacts for Gender identity/transgender |
| Not Applicable |
| Mitigating actions for Gender identity/transgender |
| Not Applicable |
| Responsible Officer for mitigating actions for Gender identity/transgender |
| Not Applicable |
| 23. Negative impacts and Mitigating actions for Race |
| Are there negative impacts for Race |
| No |
| Negative impacts for Race |
| Not Applicable |
| Mitigating actions for Race |
| Not Applicable |
| Responsible Officer for mitigating actions for Race |
| Not Applicable |
| 24. Negative impacts and Mitigating actions for Religion and belief |
| Are there negative impacts for Religion and belief |
| No |
| Negative impacts for Religion and belief |
| Not Applicable |
| Mitigating actions for Religion and belief |
| Not Applicable |
| Responsible Officer for mitigating actions for Religion and Belief |
| Not Applicable |
| 25. Negative impacts and Mitigating actions for Sexual Orientation |
| Are there negative impacts for Sexual Orientation |
| No |
| Negative impacts for Sexual Orientation |
| Not Applicable |

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| Mitigating actions for Sexual Orientation |
| Not Applicable |
| Responsible Officer for mitigating actions for Sexual Orientation |
| Not Applicable |
| 26. Negative impacts and Mitigating actions for Pregnancy and Maternity |
| Are there negative impacts for Pregnancy and Maternity |
| No |
| Negative impacts for Pregnancy and Maternity |
| Not Applicable |
| Mitigating actions for Pregnancy and Maternity |
| Not Applicable |
| Responsible Officer for mitigating actions for Pregnancy and Maternity |
| Not Applicable |
| 27. Negative impacts and Mitigating actions for Marriage and Civil Partnerships |
| Are there negative impacts for Marriage and Civil Partnerships |
| No |
| Negative impacts for Marriage and Civil Partnerships |
| Not Applicable |
| Mitigating actions for Marriage and Civil Partnerships |
| Not Applicable |
| Responsible Officer for Marriage and Civil Partnerships |
| Not Applicable |
| 28. Negative impacts and Mitigating actions for Carer's responsibilities |
| Are there negative impacts for Carer's responsibilities |
| No |
| Negative impacts for Carer's responsibilities |
| Not Applicable |
| Mitigating actions for Carer's responsibilities |
| Not Applicable |
| Responsible Officer for Carer's responsibilities |
| Not Applicable |