

## Equality Impact Assessment (EqIA) for Policies, Procedures and Services

<b>Proposal name</b>	<b>Change to Council Tax Premiums</b>		
<b>Directorate</b>	Childrens		
<b>Service</b>	Customer Engagement		
<b>Responsible Officer</b>	Mark Fearn		
<b>Proposal planning start</b>	01/12/2023	<b>Proposal start date (due or actual date)</b>	01/04/2024
<b>1</b>	<b>What is the purpose of the proposal?</b>	<b>Yes / No</b>	<b>New / revision</b>
	Policy		
	Procedure	<b>Yes</b>	<b>revision</b>
	Guidance		
	Is this a service to customers/staff/public?		
	If yes, is it contracted or commissioned?		
	Other - give details		
<b>2</b>	<b>What is the business case for this proposal? Please provide the main purpose of the service, intended outcomes and reasons for change?</b>		
	A) To reduce the time limit a property as to be unoccupied and unfurnished before a premium is levied from 2 years to 1 year		
	B) To levy a premium on properties that are no-ones sole or main residence but furnished		
<b>3</b>	<b>Who is the proposal likely to affect?</b>		
	<b>People in Walsall</b>	<b>Yes / No</b>	<b>Detail</b>
	All		Only those people who are liable for council tax on properties that would be subject to the premium
	<b>Specific group/s</b>	<b>Yes</b>	
	<b>Council employees</b>		
	<b>Other (identify)</b>		
<b>4</b>	<b>Please provide service data relating to this proposal on your customer's protected characteristics.</b>		
	<b>Walsall Key Demographic Data</b>		
	Walsall is a metropolitan borough which was formed in 1974 and is one of seven authorities that makes up the West Midlands conurbation and is one of four local authorities comprising the Black Country Region. Walsall contains six urban district centres: Walsall Town Centre, Aldridge, Bloxwich, Brownhills, Darlaston and Willenhall. The Borough covers 40 square miles and is bisected by the M6 motorway. Socio-economically, there is a stark geographic divide between the West and the less deprived East. Nationally, Walsall has high levels of deprivation and among local authorities in England. The 2019 Index of Multiple Deprivation now ranks Walsall as the 25th most deprived English local authority (out of 317), placing Walsall within the most deprived		



10% of districts in the country (33rd in 2015, 30<sup>th</sup> in 2010 and 45<sup>th</sup> in 2007).

Census 2021 data demonstrates a Walsall population of 258,478, 49.2% of the population are male with 50.8% female. Currently, Walsall has around 117k units of which 24% are housing provider owned and 76% privately owned, (Source, Live tables on dwelling stock (including vacants) - GOV.UK)

Of the 76% privately owned, it is estimated that around 13.4k are privately rented which accounts for around 15% of the privately owned stock. Overall housing growth (5.4%) has just about kept up with household growth (6.3%) between 2011 and 2021 (ONS population projections) and household size has shifted from 2.49 to 2.51 (Black Country SHMA 2021). 15.7% of households in Walsall, are single person households who have one person aged less than 66 years, in comparison 12.6% of single households are aged 66 years and over. (Source: Census 2021, ONS)

The east of the Borough has an older population and a slower growth (<1% in 9 years). Conversely the centre, south & west of the borough continues to see rapid population growth and a much younger population, such as Blakenall wards with a median age of 31 and a growth of 7.8% compared to 2011. In comparison Aldridge Central and South has a median age of 48 and a growth rate compared to 2011 of 12%. (Source: Joint Strategic Needs Assessment, Walsall).

Under 16s now account for 22.4% of the Walsall population, and over 65s, 17.6%. Walsall's dependency ratio has continued to rise with 0.65 dependants: 1 working age adult in 2019 (England 0.57). There are estimated to be 9000 additional over 60s by 2031. (Source: Office for National Statistics).

85.2% of Walsall's population were born in the UK, whilst 14.8 were born in another country. The minority ethnic population (i.e. all those who identify as other than White British) has increased from fewer than 1 in 4 residents in 2011 to 1 in 3 in 2021 (Figure 1)

<b>Figure 1: Ethnic Profile Walsall</b>	<b>2021</b>	<b>2011</b>
White	71.4%	78.8%
Asian	18.7%	15.2%
Black	4.6%	2.3%
Mixed	3.3%	2.7%
Other	2.1%	0.8%
White British	67.4%	76.9%
Minority Ethnic	32.6%	23.1%

*Source: Census 2021 and Census 2011.*

61% of the population is of working age, broadly in line with the national figure. 76% are classed as economically active, slightly below both the regional and national averages. Of the households that have at least one person aged 16 to 64, 14% are classed as workless (12k) and as revealed elsewhere in this document lack of labour market access is a regular component of homeless households in the borough<sup>[1]</sup>. 27% of the working age population have an NVQ Level 4 or above, this compares to a regional figure of 39% and a national figure of 44%.

In terms of income and employment scales, the average wage in Walsall (£548 p/w

gross) is 6% below the regional average and 12% below the national. Of note 8% of persons aged 18 to 24 claim out of work benefits – this compares to 6% regionally but is almost twice the national equivalent. According to DWP figures (02/22), Walsall is ranked fourth out of all West Midland authorities in the percentage of working age people (6%) receiving unemployment related benefits<sup>[2]</sup>.

<sup>[1]</sup> Nomis Official Labour Market Statistics 2022

<sup>[2]</sup> ibid

The proposal in this report relates to the circumstances of the property and not person liable.

The only residents impacted are those who in the future

- Have a dwelling that has been unoccupied and unfurnished for between 1 and 2 years.
- Have a dwelling which is no-ones sole or main dwelling but is furnished

In addition the council tax records do not hold the details of the taxpayers characteristics.

**5 Please provide details of all engagement and consultation undertaken for this proposal. (Please use a separate box for each engagement/consultation).**

Consultation is non-statutory for this proposal; however it was undertaken between 19 December 2023 and 27 January 2024.

A controlled postal survey is being carried out with questionnaires mailed to the 600 taxpayers who, at the time, were liable to council tax on properties that would be affected by the change and a random sample of the same number of taxpayers not subject to the premium. This was to ensure that sample included residents who would be directly affected and those that would not.

**Consultation Activity**

<b>Type of engagement/consultation</b>	Survey	<b>Date</b>	19/12/23
<b>Who attended/participated?</b>	All current council tax payers that would be affected by the change and a random sample, of the same number, of other council tax payers		
<b>Protected characteristics of participants</b>			
<b>Feedback</b>	<p>In total 28 responses had been received:</p> <ul style="list-style-type: none"> <li>• 18 were in favour of no changes</li> <li>• 4 were in favour of reducing the time limit to one year before a premium is charged on unoccupied and unfurnished</li> </ul>		

	<ul style="list-style-type: none"> <li>• 2 were in favour of introducing the premium on second homes</li> <li>• 4 were in favour of introducing both changes</li> </ul> <p>16 out of the 18 that favoured no change were consultees that currently are liable for council tax on a property that would have been subject to the premium under the proposed rules.</p> <p>Of the four that were in favour of introducing the premium on 'second homes' were in the affected list 3 would have been affected by the changes.</p> <p>Both of the consultees in favour of just introducing the premium on second homes were in the affected group but would have been affected by the reduction in time for unoccupied and unfurnished properties</p> <p>All of those in favour of introducing both changes were from consultees that would not be affected by the proposed changes.</p> <p>In addition one response raised concerns that they felt the proposals would be unfair to married couples compared to unmarried couples and that the proposals could lead to extra charges to parents helping children onto the property ladder.</p>																		
<b>6</b>	<p><b>Concise overview of all evidence, engagement and consultation</b></p> <p>In general those affected by the change are not in favour of the changes, whilst those not affected are in favour of the proposed change at least in part.</p>																		
<b>7</b>	<p><b>How may the proposal impact each protected characteristic or group? The impact may be positive, negative, neutral or not known. Give reasons and if action is needed.</b></p> <table border="1"> <thead> <tr> <th data-bbox="276 1301 759 1413">Characteristic</th> <th data-bbox="759 1301 1023 1413">Impact Yes / No</th> <th data-bbox="1023 1301 1385 1413">Reason</th> <th data-bbox="1385 1301 1541 1413">Action needed Yes / No</th> </tr> </thead> <tbody> <tr> <td data-bbox="276 1413 759 1451"><b>Age</b></td> <td data-bbox="759 1413 1023 2033" rowspan="11">Neutral</td> <td data-bbox="1023 1413 1385 2033" rowspan="11">The proposal is linked directly to property ownership (i.e. council tax liability) and not targeted at any protected characteristic or group</td> <td data-bbox="1385 1413 1541 2033" rowspan="11">N</td> </tr> <tr> <td data-bbox="276 1451 759 1489"><b>Disability</b></td> </tr> <tr> <td data-bbox="276 1489 759 1527"><b>Gender reassignment</b></td> </tr> <tr> <td data-bbox="276 1527 759 1594"><b>Marriage and civil partnership</b></td> </tr> <tr> <td data-bbox="276 1594 759 1662"><b>Pregnancy and maternity</b></td> </tr> <tr> <td data-bbox="276 1662 759 1706"><b>Race</b></td> </tr> <tr> <td data-bbox="276 1706 759 1751"><b>Religion or belief</b></td> </tr> <tr> <td data-bbox="276 1751 759 1796"><b>Sex</b></td> </tr> <tr> <td data-bbox="276 1796 759 1841"><b>Sexual orientation</b></td> </tr> <tr> <td data-bbox="276 1841 759 1886"><b>Armed Forces</b></td> </tr> <tr> <td data-bbox="276 1886 759 1930"><b>Care responsibilities</b></td> </tr> </tbody> </table>	Characteristic	Impact Yes / No	Reason	Action needed Yes / No	<b>Age</b>	Neutral	The proposal is linked directly to property ownership (i.e. council tax liability) and not targeted at any protected characteristic or group	N	<b>Disability</b>	<b>Gender reassignment</b>	<b>Marriage and civil partnership</b>	<b>Pregnancy and maternity</b>	<b>Race</b>	<b>Religion or belief</b>	<b>Sex</b>	<b>Sexual orientation</b>	<b>Armed Forces</b>	<b>Care responsibilities</b>
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	<b>Health, Social and economic inequalities</b>			
	<b>Other (Give Detail)</b>			
	<b>Further information</b>			
<b>8</b>	<b>Does your proposal link with other proposals to have a cumulative effect on particular equality groups? If yes, give details.</b>			(Delete one) <b>No</b>
<b>9</b>	<b>Which justifiable action does the evidence, engagement and consultation feedback suggest you take?</b>			
	A	No major change required		
<b>Action and monitoring plan</b>				
<b>Action Date</b>	<b>Action</b>	<b>Responsibility</b>	<b>Outcome Date</b>	<b>Outcome</b>

<b>Update to EqIA</b>	
<b>Date</b>	<b>Detail</b>

**Contact us**

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