

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

Proposal name	Change to Council Tax Premiums		
Directorate	Childrens		
Service	Customer Engagement		
Responsible Officer	Mark Fearn		
Proposal planning start	01/12/2023	Proposal start date (due or actual date)	01/04/2024
1	What is the purpose of the proposal?	Yes / No	New / revision
	Policy		
	Procedure	Yes	revision
	Guidance		
	Is this a service to customers/staff/public?		
	If yes, is it contracted or commissioned?		
	Other - give details		
2	What is the business case for this proposal? Please provide the main purpose of the service, intended outcomes and reasons for change?		
	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		
3	Who is the proposal likely to affect?		
	People in Walsall	Yes / No	Detail
	All		Only those people who are liable for council tax on properties that would be subject to the premium
	Specific group/s	Yes	
	Council employees		
	Other (identify)		
4	Please provide service data relating to this proposal on your customer's protected characteristics.		
	Walsall Key Demographic Data		
	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, 30th in 2010 and 45th 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)

Figure 1: Ethnic Profile Walsall	2021	2011
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^[1]. 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^[2].

^[1] Nomis Official Labour Market Statistics 2022

^[2] *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

Type of engagement/consultation	Survey	Date	19/12/23
Who attended/participated?	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		
Protected characteristics of participants			

Feedback

In total 28 responses had been received:

- 18 were in favour of no changes
- 4 were in favour of reducing the time limit to one year before a premium is charged on unoccupied and unfurnished
- 2 were in favour of introducing the premium on second homes
- 4 were in favour of introducing both changes

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.

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.

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

All of those in favour of introducing both changes were from consultees that would not be affected by the proposed changes.

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.

6 Concise overview of all evidence, engagement and consultation

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.

7 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.

Characteristic	Impact Yes / No	Reason	Action needed Yes / No
Age	Neutral	The proposal is linked directly to property ownership (i.e. council tax liability) and not targeted at any protected characteristic or group As part of the consultation process one consultee raised the concern that married couples will be treated differently than unmarried couples as unmarried couples will be able to nominate different addresses as their main residence. However the determination of a person's sole or main residence is based on the full facts of the case, having regard to the legislation and case law, and not the material status of the individual. It is to be determined based on the facts initially by the council and then by the	N
Disability			
Gender reassignment			
Marriage and civil partnership			
Pregnancy and maternity			
Race			
Religion or belief			
Sex			
Sexual orientation			
Armed Forces			
Care responsibilities			
Health, Social and economic inequalities			
Other (Give Detail)			

			courts if the decision is appealed	
	Further information			
8	Does your proposal link with other proposals to have a cumulative effect on particular equality groups? If yes, give details.			(Delete one) No
9	Which justifiable action does the evidence, engagement and consultation feedback suggest you take?			
	A	No major change required		
Action and monitoring plan				
Action Date	Action	Responsibility	Outcome Date	Outcome

Update to EqIA	
Date	Detail
7 Feb 23	Consideration of treatment of married couples compared to unmarried couples in response to comments made by one consultee.

Contact us

Community, Equality and Cohesion
Resources and Transformation

Telephone 01922 655797

Textphone 01922 654000

Email equality@walsall.gov.uk

Inside Walsall: [http://int.walsall.gov.uk/Service information/Equality and diversity](http://int.walsall.gov.uk/Service_information/Equality_and_diversity)