EASTBOURNE
Borough Council
www.eastbourne.gov.uk

Equality and Fairness Analysis Scoping and findings report – Council Tax and Business Rates Collection Policy

Officer responsible for equality and fairness analysis	Bill McCafferty Revenues and Benefits Manager
Officer responsible for policy development	Bill McCafferty Revenues and Benefits Manager
Policy area	Revenues and Benefits
Service area responsible for implementing the policy	Revenues
Originator (if not the Council)	
Is the policy proposed (new) or existing?	New	
Is it an EBC policy or a partnership initiative?	EBC	
Key people involved in the policy development and its implementation	Ian Fitzpatrick, Senior Head of Community Bill McCafferty, Revenues & Benefits Manager Nick Ducatel, Revenues Manager
Decision making bodies the policy will be referred to	Cabinet – December 2013
Snr/Head of Service	Ian Fitzpatrick
Date of Equality and Fairness	

Steering group	

Policy = the full range of our policies, practices, activities, projects, procurement and decisions, whether it is formally written down or whether it is informal custom and practice. This includes all existing policies and any new policies under development.

Title of policy	Council Tax & Business Rates collection and recovery policy

What is the purpose of the policy and why is it needed?

The policy is intended to set the framework within which, along with the statutory provisions, the Council will seek to collect the taxes and to recover any unpaid Council Tax and Business Rates.

In what context will it operate and who is it intended to benefit?

Council Tax and Business rates are the two local taxes that the Council is under a statutory duty to collect. Council Tax is a source of income which helps to meet the costs of running council, county council, police and fire services.

Business rates are paid to the government who then re-distribute them amongst councils.

In 2013/14 the total Council Tax due to be collected is c£52m on c47,000 properties. Of the Council Tax collected, the Council retain 14%, with approximately 72% going to the County Council, 5% to the Fire Service and 9% to the Police.

In 2013/14 there is c£34m of Business Rates to collect from c2,800 business properties.

The policy is intended to ensure that the Council collect taxes in a fair and equitable manner, in accordance with the legislation and with regard to those tax payers who pay their taxes on time.

What are the expected outcomes of the policy?

The aims of the policy are:
1. To bill customers accurately and in a timely manner

2. To help customers get the discounts and exemptions they are entitled to

3. To comply with relevant legislation

4. To take into account guidance and best practice

5. To collect taxes due in a fair and efficient manner

6. To provide payment methods that are convenient to the taxpayer

7. To discharge the Council's duty in relation to the recovery of Council Tax and Business Rates

8. To take recovery action taking into account individual's circumstances as far as practicable

9. Protect individual rights under Data Protection and Human Rights Legislation

10. To treat individuals consistently and fairly regardless of age, sex, gender, disability, race and sexual orientation,

11. To make use of distress or committal only as a last resort

Which protected groups will it affect the most? Considering who the policy is intending to benefit and what the expected outcomes are, assess each characteristic and indicate whether the policy has 'M' more or 'L' less relevance and circle those that apply.	Age	M	L
	Disability	M	L
	Gender reassignment	M	L
	Marriage and civil partnership	M	L
	Maternity and pregnancy	M	L
	Race	M	L
	Religion or beliefs	M	L
	Sex	M	L
	Sexual orientation	M	L

Which parts of the PSED[1] is it relevant to? Use the same assessment as for protected groups.	1. Eliminate discrimination, harassment and victimisation	M	L
	2. Advance equality of opportunity	M	L
	3. Foster good relations	M	L

Equality Information

List all the sources of information you have gathered and will use to evaluate the effectiveness, or potential effectiveness, of the policy. Include evidence gathered from engagement.

Age and gender

Population by gender and broad age groups in 2011

This dataset shows the resident population by gender and broad age groups from the 2011 Census.

Age			All people	Percent aged 0-14	Percent aged 15-29	Percent aged 30-44	Percent aged 45-64	Percent aged 65+
Gender		Geography						
All people		England and Wales	56,075,912	17.6	19.9	20.5	25.4	16.4
		South East	8,634,750	17.8	18.6	20.4	26.1	17.2
		East Sussex	526,671	16.1	15.9	17.2	28.0	22.7
		Eastbourne	99,412	15.7	18.5	18.3	25.1	22.4
Males		England and Wales	27,573,376	18.4	20.5	20.8	25.6	14.9
		South East	4,239,298	18.6	19.2	20.5	26.3	15.5
		East Sussex	253,764	17.2	16.8	17.3	28.1	20.5
		Eastbourne	47,559	16.9	19.6	18.7	25.1	19.7
Females		England and Wales	28,502,536	16.9	19.4	20.3	25.3	18.0
		South East	4,395,452	17.0	18.0	20.3	25.9	18.8
		East Sussex	272,907	15.1	15.0	17.2	27.9	24.8

---

[1] Public Sector Equality Duty – for further information refer to the guide on same

Ethnicity, nationality and language

Population by ethnic group in 2011

This dataset shows the population by ethnic groups from the 2011 Census.

Ethnicity Geography	All people	Percent All White	Percent All Mixed	Percent All Asian or Asian British	Percent All Black or Black British	Percent other ethnic group
England and Wales	56,075,912	86.0	2.2	7.5	3.3	1.0
South East	8,634,750	90.7	1.9	5.2	1.6	0.6
East Sussex	526,671	96.0	1.4	1.7	0.6	0.3
Eastbourne	99,412	94.1	1.8	2.8	0.8	0.5

Religion

Population by religion in 2011

This dataset shows the percentage of the population by religion from 2011 Census.

Religions Geography	All people	Percent Christian	Percent Buddhist	Percent Hindu	Percent Jewish	Percent Muslim	Percent Sikh	Percent other religions	Percent no religion	Percent religion not stated
England and Wales	56,075,912	59.3	0.4	1.5	0.5	4.8	0.8	0.4	25.1	7.2
South East	8,634,750	59.8	0.5	1.1	0.2	2.3	0.6	0.5	27.7	7.4
East Sussex	526,671	59.9	0.4	0.3	0.2	0.8	0.0	0.7	29.6	8.1
Eastbourne	99,412	59.6	0.5	0.4	0.2	1.5	0.1	0.6	29.2	8.0

Main household language in 2011

This dataset shows various combinations of adults and children within a household that have English as a main language.

Household language / Geography	All households	All people aged 16 and over in household have English as a main language	At least one but not all people aged 16 and over in household have English as a main language	No people aged 16 and over in household but at least one person aged 3 to 15 has English as a main language	No people in household have English as a main language
England and Wales	23,366,044	21,313,812	868,431	181,729	1,002,072
South East	3,555,463	3,312,400	114,631	19,423	109,009
East Sussex	231,905	222,351	4,692	672	4,190
Eastbourne	45,012	41,736	1,333	237	1,706

Source: 2011 Census. Office for National Statistics

Marital and civil partnership status

Population by marital and civil partnership status in 2011

This dataset shows the number of people aged 16 and over and the percentage by marital status from 2011 Census.

Marital status / Geography	All people aged 16 and over	Percent single	Percent married	Percent in a registered same-sex civil partnership	Percent separated	Percent divorced	Percent widowed
England and Wales	45,496,780	34.6	46.6	0.2	2.6	9.0	7.0
South East	6,992,666	31.9	49.3	0.2	2.5	9.1	6.9
East Sussex	435,515	29.1	48.4	0.3	2.7	10.7	8.7
Eastbourne	82,691	33.3	42.8	0.4	3.0	11.5	9.1

Source: 2011 Census, Office for National Statistics

Limiting long-term illness in 2011

This dataset shows the percentage of people that have a limiting long-term illness or disability from 2011 Census.

Type / Geography	All people	Percent people with long-term health problem or disability	Percent day-to-day activities limited a little	Percent day-to-day activities limited a lot	Percent people without long-term health problem or disability
England and Wales	56,075,912	17.9	9.4	8.5	82.1
South East	8,634,750	15.7	8.8	6.9	84.3
East Sussex	526,671	20.3	11.2	9.2	79.7
Eastbourne	99,412	21.0	11.3	9.7	79.0

Source: 2011 Census, Office for National Statistics

Poverty

Households in poverty in 2013

This dataset shows the number and percentage of households living in poverty. A household in poverty is one whose income is below 60% of the GB median household income, which in 2013 was £16,814.

Measure / Geography	Total number of households	Number of households below 60% of GB median	Percentage of households below 60% of GB median
Great Britain	26,323,250	7,720,637	29.3
South East	3,636,820	897,564	24.7
East Sussex	236,516	65,181	27.6
Eastbourne	45,981	13,345	29.0

Source: CACI

Are there gaps in this information and if so, what are these?

For instance, do you have information that is sufficient for the purpose of evaluating the effectiveness of the policy against all protected characteristics?

As we do not record equalities data on taxpayers it is impossible to evaluate the effectiveness.

What steps did you take, or are you intending to take, to fill these gaps?

Depending on the purpose of the policy it may prove useful to engage with service users, employees, equality/involvement groups/organisations and other interested parties etc.

We will monitor any complaints received to identify trends that may suggest inequality in the way people are dealt with.

What does all the information gathered tell you about the policy?

I.e. does the policy miss opportunities to advance equality and foster good relations?

Based on your evidence and engagement is there a need to balance conflicting views and how will you do this?

You will need to find an appropriate balance for these groups and the policy in question.

No.

Is there a need to counter resentment or address inaccurate perceptions, if so what will you do?

This is more likely to arise in regard to policies that justifiably benefit certain groups over others and so give the impression of 'favourable treatment'.

The policy does not benefit any group over any other group.

Findings of your analysis

Having gathered in all the evidence and considered the potential or actual effect of the policy on equality, you should now be in a position to make an informed judgement about what should be done with the policy. There are four main steps to take:

1. No major change – the policy is robust and evidence shows no potential for discrimination and all opportunities to advice equality and foster good relations between groups has been taken;

2. Adjust the policy - some steps need to be taken to remove barriers in the policy or to better advance equality;

3. Continue the policy – you will adopt the policy despite any adverse effects or missed opportunities because you are satisfied that it does not unlawfully discriminate – you will need to document what the justification is for continuing the policy, and how you reached this decision;

4. Stop and remove the policy – there are adverse effects that are not justified and cannot be reduced.

Irrespective of the step you recommend you are required to provide documentation in support of your decision and the reasons why you made it together with all supporting equality information used.

Please type 'recommended course of action' against the desired step below.

No major change	
Adjust the policy	
Continue the policy	
Stop and remove the policy	

Proposed action plan in regard to policy implementation	
Quality checking: **What was the outcome of the Corporate Equality and Fairness Planning Group?**	
How will you implement any recommendations the group made?	

How will the policy be monitored once implemented, and who will do this? Consider how you will determine whether or not the policy is having its desired effects i.e. what type of information is needed and how often will it be gathered?	
Who will analyse the monitoring at its review stages?	Revenues and Benefits Manager.
What could trigger an early revision?	Changes in legislation.
How will you involve key service users/other parties in the review process?	Through liaison meetings with the voluntary sector.
How will you publish the results of any reviews?	

For completion by the Equality and Fairness Steering Group:

Results of group discussion and recommended course of action:	