



## Equality and Human Rights Impact Assessment

### STEP A) Description of what is to be assessed and its relevance to equality

What is being assessed? Please tick ✓

Review of a service  Staff restructure  Decommissioning a service

Changing a policy ✓ Tendering for a new service  A strategy or plan

The London Borough Of Hillingdon has reviewed its current Older People's discount scheme for Council Tax and are recommending a revised scheme as part of the consideration of setting the Council's budget and the level of Council Tax from 1st April 2019 for the financial year 2019/20.

Who is accountable? E.g. Head of Service or Corporate Director

Corporate Director of Finance

Date assessment completed and approved by accountable person

4<sup>th</sup> December 2018

Names and job titles of people carrying out the assessment

Iain Watters, Financial Planning Manager , Corporate Finance

A.1) What are the main aims and intended benefits of what you are assessing?

The review of the Older Peoples Council Tax Discount to appraise both the ongoing cost and eligibility for the discount for those residents reaching the age of 65 on or before 31<sup>st</sup> March 2019.

The cost of the Older People’s Council Tax Discount has been declining in recent years as fewer households claim the 4.88% discount (£54.20 for a Band D household in 2018/19, increasing to £108.40 for those in Band H properties) with this trend projected to continue with a further £25k reduction in the £970k cost of the scheme in 2019/20.

There are a number of potential options available to Members in considering the future of the scheme, which would impact upon both the projected cost of the scheme and the eligibility for residents reaching the age of 65 by 31<sup>st</sup> March 2019.

A.2) Who are the service users or staff affected by what you are assessing? What is their equality profile?

As at mid-2017, the adult population of London Borough of Hillingdon was 242,800. There were 202,400 residents in the age group 16-64 and 40,400 were aged 65 years and older. It is forecast that the 65-year plus group is likely to increase by at least 500 residents per year.

As at 3<sup>rd</sup> April 2018 111,377 households will be billed for Council Tax representing approximately 2.18 adult people per household.

The council tax discount for Older People under the current scheme per household amounts to £54.20 per annum and the cost of the annual scheme is estimated at £970k.

This equates to approximately 18,000 band D equivalent households in the Borough currently receiving the Older People’s Discount.

As this discount is based upon only age as a determinant of receipt of the discount, no other groups fall within the assessment.

A.3) Who are the stakeholders in this assessment and what is their interest in it?

Stakeholders	Interest
The Leader of the Council, Mayor, Cabinet Members, all Councillors.	To consider the proposals for a revised Older Persons Council Tax discount Scheme and agree a scheme that contributes to a balanced budget for 2019/20 and delivers value for money.

<p>Corporate Director of Finance.</p>	<p>Recommend options for a revised scheme that contributes to a balanced budget for 2019/20 and delivers value for money.</p>
<p>Residents who will be 65 years or over on 31<sup>st</sup> March 2018 who have a Council Tax liability.</p>	<p>These residents are entitled currently to receive a council tax discount of up to £54.20 per annum on their 2018/19 Band D Council Tax liability.</p>
<p>Residents who will become 65 by 31<sup>st</sup> March 2019 who have a Council Tax liability.</p>	<p>These residents will become potentially eligible to receive a discount of up to £26.71 on their 2019/20 Band D Council Tax liability.</p>
<p>Adult Residents in the age group 16 to 64 years who have a Council Tax liability.</p>	<p>These residents do not receive an older person's discount, as they have not reached the age of 65 years on 31<sup>st</sup> March 2019 and are therefore not eligible.</p>

A.4) Which protected characteristics or community issues are relevant to the assessment? ✓ in the box.

Age	✓	Sex	
Disability		Sexual Orientation	
Gender reassignment			
Marriage or civil partnership		Carers	
Pregnancy or maternity		Community Cohesion	
Race/Ethnicity		Community Safety	
Religion or belief		Human Rights	

**STEP B) Consideration of information; data, research, consultation, engagement**

B.1) Consideration of information and data - what have you got and what is it telling you?

As the proposed Council Tax discount scheme is based upon only age as a determinant of receipt of the discount, no other groups are deemed to have an impact and therefore do not fall within the Equalities Impact Assessment.

The positive impact will be upon Council tax payers who are 65 years or more by the 31<sup>st</sup> March 2018 who will continue to receive a financial discount on their Council Tax liability of up to £54.20 at a Band D Equivalent for financial years up to 2018/9 and up to an additional £26.71 at a Band D equivalent for the financial year 2019/20.

There will also be a positive impact upon Council Tax Payers who turn 65 years in the financial year 2018/19 by 31<sup>st</sup> March 2019 who will receive a discount of up to £26.71 at a Band D equivalent for the financial year 2019/20.

There is a neutral impact on Adult residents who are aged 16-64 who are not eligible for a Council Tax discount because of age.

## Consultation

B.2) Did you carry out any consultation or engagement as part of this assessment?

Please tick  NO  YES

The Council will publish its 2019/20 budget proposals, which includes the recommended option for the Older Peoples Council Tax discount following agreement by the Cabinet Meeting 13<sup>th</sup> December to consult with the wider public on these proposals during the remainder of December 2018 and January 2019. Any comments /feedback on these proposals will be reported to Cabinet in February prior to the full Council meeting that will set the band D council tax level for 2019/20.

B.3) Provide any other information to consider as part of the assessment

### Legal context

Councillors have a legal requirement to set a balanced budget for the Council in each financial year including a Band D equivalent Council Tax amount that will contribute to the funding of expenditure to contribute to agreeing a balanced budget. The revised proposals for the Older People's Council Tax Discount form part of the Budget proposals for the financial year 2019/20.

## C) Assessment

What did you find in B1? Who is affected? Is there, or likely to be, an impact on certain groups?

C.1) Describe any **NEGATIVE** impacts (actual or potential):

Equality Group	Impact on this group and actions you need to take
None	No negative impacts have been identified for any other group

C.2) Describe any **POSITIVE** impacts

<b>Equality Group</b>	<b>Impact on this group and actions you need to take</b>
Residents who will be 65 years or over on 31 <sup>st</sup> March 2018 and who have a Council Tax liability	If the new scheme is approved, this group of residents will be entitled to receive a council tax discount of up to £80.91 at Band D equivalent from their full Council Tax liability.
Residents who will become 65 by 31 <sup>st</sup> March 2019 who have a Council Tax liability.	If the new scheme is approved, this group of residents will be entitled to receive a council tax discount of up to £26.71 at Band D equivalent from their full Council Tax liability.

**D) Conclusions**

The change proposed to the Older People's Council Tax Scheme will result in all residents over the age of 65 on 31<sup>st</sup> March 2019 receiving a financial discount on their Council Tax Liability from 1<sup>st</sup> April 2019. This will be a positive impact upon this group of residents for the financial year 2019/20.

No other groups have been identified who are negatively impacted by this change in policy.

Signed and dated: *Ian Watters* 4 December 2018

Name and position: Iain Watters, Financial Planning Manager