



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 2020 for the financial year 2020/21.

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

Corporate Director of Finance

Date assessment completed and approved by accountable person

6 December 2019

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 People's 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 31st March 2020.

In 2019/20 the Older People's Discount was split into 2 schemes, with those turning 65 on or before 31 March 2019 receiving a 5.55% discount (£81.04 per annum for a Band D household) hereby referred to as Scheme 1, and those turning 65 from 1 April 2019 onwards receiving a 1.83% discount (£26.72 per annum for a Band D household) hereby referred to as Scheme 2.

The cost of the Older People's Council Tax Discount had been declining in recent years, with an increase in demand and cost in 2019/20, being driven by the first increase in Council Tax for some years, with the trend projected to return to a decline in demand for the remainder of the year bringing total cost in line with the budgeted assumption of £1,380k.

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 31st March 2020.

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

In 2020, the population of London Borough of Hillingdon is projected to be 316,200, including 207,300 residents in the age group 15-64 and 42,500 aged 65 years and older. It is forecast that the 65-year plus group is likely to increase by 1,000 residents per year going into 2021.

In 2020/21, the gross Council Tax base is forecast to be 112,726 households who will be billed for Council Tax representing approximately 2.22 adults per household.

The Council Tax Discount for Older People under the current schemes per household amounts to £81.04 per annum for those in Scheme 1 and £26.72 per annum for those in Scheme 2 with the total cost of the annual scheme estimated to be £1,380k.

This equates to approximately 17,300 Band D (17,000 in Scheme 1 and 300 in Scheme 2) 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 Person's Council Tax Discount Scheme and agree a scheme that contributes to a balanced budget for 2020/21 and delivers value for money.
Corporate Director of Finance.	Recommend options for a revised scheme that contributes to a balanced budget for 2020/21 and delivers value for money.
Residents who will be 65 years or over on 31 st March 2018 who have a Council Tax liability.	These residents are entitled currently to receive a Council Tax Discount of up to £81.04 per annum on their 2019/20 Band D Council Tax liability.
Residents who will be 65 years or over on 31 st March 2019 who have a Council Tax liability.	These residents are entitled currently to receive a Council Tax Discount of up to £26.72 per annum on their 2019/20 Band D Council Tax liability.
Residents who will become 65 by 31 st March 2020 who have a Council Tax liability.	These residents will become potentially eligible to receive a Council Tax Discount of up to £20.51 on their 2020/21 Band D Council Tax liability.
Adult Residents in the age group 16 to 64 years who have a Council Tax liability.	These residents do not receive an older person's discount, as they have not reached the age of 65 years on 31 st March 2020 and are therefore not eligible.

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 March 2018 who will continue to receive a financial discount on their Council Tax liability of up to £81.04 at a Band D Equivalent for financial years up to 2019/20 and up to an additional £1.46 at a Band D equivalent for the financial year 2020/21.

A further positive impact will be upon Council Tax payers who are 65 years or more by the 31 March 2019 who will continue to receive a financial discount on their Council Tax liability of up to £26.72 at a Band D Equivalent for financial years up to 2019/20 and up to an additional £0.49 at a Band D equivalent for the financial year 2020/21.

There will also be a positive impact upon Council Tax payers who turn 65 years in the financial year 2019/20 by 31 March 2020 who will receive a discount of up to £20.51 at a Band D equivalent for the financial year 2020/21.

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 2020/21 budget proposals, which includes the recommended option for the Older People's Council Tax Discount following agreement by the Cabinet Meeting 17 December 2019 to consult with the wider public on these proposals during the remainder of December 2019 and January 2020. 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 2020/21.

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 2020/21.

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

Equality Group	Impact on this group and actions you need to take
Residents who will be 65 years or over on 31 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 £82.50 at Band D equivalent from their full Council Tax liability.
Residents who will be 65 years or over on 31 March 2019 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 £27.21 at Band D equivalent from their full Council Tax liability.
Residents who will become 65 by 31 March 2020 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 £20.51 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 31st March 2020 receiving a financial discount on their Council Tax Liability from 1st April 2020. This will be a positive impact upon this group of residents for the financial year 2020/21.

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

Signed and dated: *Ian Watters* 6 December 2019

Name and position: Iain Watters, Financial Planning Manager