

Integrated Impact Assessment (IIA)

Stage 1 Scoping and Assessing for Relevance

Section 1 Details of the Proposal

A. Title of Proposal:	Council Tax Second Home Policy
B. What is it?	A revised Policy
C. Description of the proposal: (Set out a clear understanding of the purpose of the proposal being developed or reviewed (what are the aims, objectives and intended outcomes, including the context within which it will operate))	<p>As a result of changes to legislation. Local Authorities have the discretion to increase the Council Tax charged on Second Homes with the option to vary the charge to a maximum of 200%.</p> <p>Recommendations have been prepared to introduce this in the Scottish Borders to come into effect from 1 April 2024.</p> <p>This proposal has the aim of bringing more properties back into permanent use as a sole or main residence and should contribute to more vibrant communities.</p>
D. Service Area: Department:	Resilient Communities Customer Advice & Support
E. Lead Officer: (Name and job title)	Katrina Wilkinson, Revenues & Benefits Service Delivery Manager
F. Other Officers/Partners involved: (List names, job titles and organisations)	Clare Pettie, Development Officer

G. Date(s) IIA completed:	08/01/2024
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Section 2 Will there be any impacts as a result of the relationship between this proposal and other policies?

Yes / No <i>(please delete as applicable)</i>
If yes, - please state here: No

Section 3 Legislative Requirements

3.1 Relevance to the Equality Duty:	
Do you believe your proposal has any relevance under the Equality Act 2010?	
No	
<i>(If you believe that your proposal may have some relevance – however small please indicate yes. If there is no effect, please enter “No” and go to Section 3.2.)</i>	
Equality Duty	Reasoning:
A. Elimination of discrimination (both direct & indirect), victimisation and harassment. <i>(Will the proposal discriminate? Or help eliminate discrimination?)</i>	

B. Promotion of equality of opportunity? <i>(Will your proposal help or hinder the Council with this)</i>	
C. Foster good relations? <i>(Will your proposal help to foster or encourage good relations between those who have different equality characteristics?)</i>	

3.2 Which groups of people do you think will be or potentially could be, impacted by the implementation of this proposal? (You should consider employees, clients, customers / service users, and any other relevant groups)				
Please tick below as appropriate, outlining any potential impacts on the undernoted equality groups this proposal may have and how you know this.				
	Impact			Please explain the potential impacts and how you know this
	No Impact	Positive Impact	Negative Impact	
Age Older or younger people or a specific age grouping	✓			
Disability e.g. Effects on people with mental, physical, sensory impairment, learning disability, visible/invisible, progressive or recurring	✓			
Gender Reassignment/ Gender Identity anybody whose gender identity or gender expression is different to the sex assigned to them at birth	✓			
Marriage or Civil Partnership people who are married or in a civil partnership	✓			

Pregnancy and Maternity (refers to the period after the birth, and is linked to maternity leave in the employment context. In the non-work context, protection against maternity discrimination is for 26 weeks after giving birth),	✓			
Race Groups: including colour, nationality, ethnic origins, including minorities (e.g. gypsy travellers, refugees, migrants and asylum seekers)	✓			
Religion or Belief: different beliefs, customs (including atheists and those with no aligned belief)	✓			
Sex women and men (girls and boys)	✓			
Sexual Orientation , e.g. Lesbian, Gay, Bisexual, Heterosexual	✓			
<p>3.3 Fairer Scotland Duty</p> <p>This duty places a legal responsibility on Scottish Borders Council (SBC) to actively consider (give due regard) to how we can reduce inequalities of outcome caused by socioeconomic disadvantage when making <u>strategic</u> decisions.</p> <p>The duty is set at a strategic level - these are the key, high level decisions that SBC will take. This would normally include strategy documents, decisions about setting priorities, allocating resources and commissioning services.</p>				
<p>Is the proposal strategic? Yes</p> <p>Yes / No (<i>please delete as applicable</i>)</p> <p>If No go to Section 4</p>				

If yes, please indicate any potential impact on the undernoted groups this proposal may have and how you know this:				
	Impact			State here how you know this
	No Impact	Positive Impact	Negative Impact	
Low and/or No Wealth – enough money to meet basic living costs and pay bills but have no savings to deal with any unexpected spends and no provision for the future.			✓	As this policy will impact people with second homes, I would not expect this category of people to be impacted. However it is worth noting that the increase in charges at short notice could result in financial difficulties for second home owner.
Material Deprivation – being unable to access basic goods and services i.e. financial products like life insurance, repair/replace broken electrical goods, warm home, leisure and hobbies			✓	Increasing the cost of Council Tax on second homes will increase outgoings which <i>could</i> result in owners not being able to afford material goods/services
Area Deprivation – where you live (e.g. rural areas), where you work (e.g. accessibility of transport)	✓			It doesn't matter where you live, this change will affect everyone with a second home in the same way
Socio-economic Background – social class i.e. parents' education, employment and income	✓			It doesn't matter what your socio-economic background is, this change will affect everyone with a second home in the same way
Looked after and accommodated children and young people	✓			Second homes will not affect looked after/accommodated children
Carers paid and unpaid including family members	✓			Second homes will not directly affect carers
Homelessness	✓			Second homes will not affect homelessness
Addictions and substance use	✓			Second homes will not directly affect people with addictions/substance use

Those involved within the criminal justice system	✓			Second homes will directly not affect those involved with criminal justice system
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3.4 Armed Forces Covenant Duty (*Education and Housing/ Homelessness proposals only*)

This duty places a legal responsibility on Scottish Borders Council (SBC) to actively consider (give due regard) to the three matters listed below in Education and Housing/ Homelessness matters.
This relates to current and former armed forces personnel (regular or reserve) and their families.

Is the Armed Forces Covenant Duty applicable?

No

If “Yes”, please complete below

Covenant Duty	How this has been considered and any specific provision made:
The unique obligations of, and sacrifices made by, the armed forces;	
The principle that it is desirable to remove disadvantages arising for Service people from membership, or former membership, of the armed forces;	

<p>The principle that special provision for Service people may be justified by the effects on such people of membership, or former membership, of the armed forces.</p>	
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Section 4 Full Integrated Impact Assessment Required

Select No if you have answered “No” to all of Sections 3.1 – 3.3.

Yes *(please delete as applicable)*

If yes, please proceed to Stage 2 and complete a full Integrated Impact Assessment

If a full impact assessment is not required briefly explain why there are no effects and provide justification for the decision.

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<p>Signed by Lead Officer:</p>	<p>Katrina Wilkinson</p>
<p>Designation:</p>	<p>Revenues and Benefits Service Delivery Manager</p>

Date:	
Counter Signature Director:	 Jenni Craig
Date:	12.1.2024