

Name of proposal/policy	Council Tax Increase	Budget number (if applicable)	n/a
Service area responsible	MTFP and Budget Setting and Monitoring	Cabinet meeting date	14 th February 2017
Name of completing officer	Louise Gatehouse	Date EqIA created	8 th February 2017
Approved by Director / Assistant Director	Damon Lawrenson	Date of approval	8 th February 2017

The Equality Act 2010 places a 'General Duty' on all public bodies to have 'Due regard' to:

- Eliminating discrimination, harassment and victimisation
- Advancing equality of opportunity
- Fostering good relations

We do this by undertaking equality impact assessments (EqIAs) to help us understand the implications of policies and decisions on people with protected characteristics – EqIAs are our way of evidencing this.

All assessments must be published on the NCC equalities web pages. All Cabinet papers where an EqIA is relevant **MUST** include a link to the web page where this assessment will be published. If you require assistance in getting your EqIA published, please contact equalities@northamptonshire.gov.uk

PART 1

Description of current provision/policy and main beneficiaries/stakeholders

The Council Tax bands for 2016/17 are:

Council Tax Band	£
A	£740.83
B	£864.31
C	£987.78
D	£1,111.25
E	£1,358.19
F	£1,605.14
G	£1,852.08
H	£2,222.50

Description of proposal under consideration/development

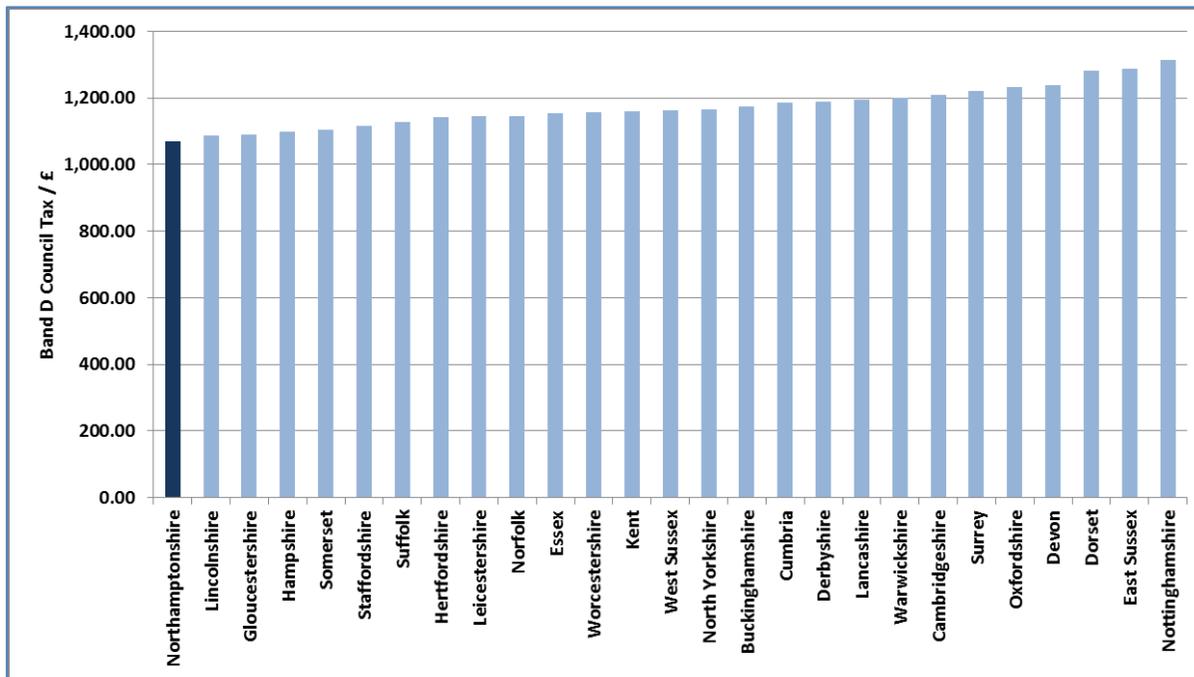
A Band D Council Tax increase of 4.98%, including Social Care Precept of 3% , as announced in the Provisional Settlement 2017-18, taking Band D Council Tax from £1,111.25 to £1,166.59

This increase will be applied to all bands of council tax (i.e. all properties through from Bands A-H). This will impact on all residents within Northamptonshire who are eligible to pay Council Tax. Under the changes that are being made to local government funding there is more emphasis on generating more funding locally (i.e. becoming more self-determinant). This proposal is linked to one aspect of local government funding where the Council has some discretion to raise additional funds by increases to Council Tax. However there are Council Tax rules in place that limit the extent of any Council Tax increases before a referendum is required, the limit for 2017-18 is below 5% (including the Social Care Precept of 3%).

The proposal to increase the Council Tax in 2017-18 is within the referendum limit and the year on year increase by Council Tax Band are shown below:

	Amount Payable In 2016-17 £	Amount Payable In 2017-18 £
Band A	£740.83	777.73
Band B	£864.31	907.35
Band C	£987.78	1036.97
Band D	£1,111.25	1166.59
Band E	£1,358.19	1425.83
Band F	£1,605.14	1685.07
Band G	£1,852.08	1944.32
Band H	£2,222.50	2333.18

The following chart indicates that the current 2016-17 Council Tax Rate for Band D (including Fire Services) is reported to be lowest for County Councils. This position will continue to be sustained if other Authorities apply a similar increase to Council Tax of 4.98% for 2017-18 (including Adults Social Care precept).



Data used in this Equality Impact Assessment (general population data where appropriate but each EqlA should contain information on people who use the service under consideration – if this is not applicable to your proposal then you probably do not need to do an EqlA)

Data Source (include link where published)	What does this data tell us?																																																		
Information from District/Boroughs provides the estimated number of properties analysed by Band D equivalent.	<p>For each District/Borough the 2017-18 forecast tax base data provided was as follows:</p> <table border="1" data-bbox="913 347 2128 959"> <thead> <tr> <th data-bbox="913 347 1294 379">District</th> <th data-bbox="1294 347 1458 379">Tax Base</th> <th data-bbox="1458 347 1675 379">Council Tax</th> <th data-bbox="1675 347 1935 379">Adults Social Care Precept</th> <th data-bbox="1935 347 2128 379">Total Precept</th> </tr> <tr> <th></th> <th></th> <th data-bbox="1458 379 1675 411"> (£)</th> <th data-bbox="1675 379 1935 411"> (£)</th> <th data-bbox="1935 379 2128 411"> (£)</th> </tr> </thead> <tbody> <tr> <td data-bbox="913 411 1294 443">Corby</td> <td data-bbox="1294 411 1458 443">18,336.00</td> <td data-bbox="1458 411 1675 443">20,779,272.00</td> <td data-bbox="1675 411 1935 443">611,322.20</td> <td data-bbox="1935 411 2128 443">21,390,594.20</td> </tr> <tr> <td data-bbox="913 443 1294 475">Daventry</td> <td data-bbox="1294 443 1458 475">29,857.91</td> <td data-bbox="1458 443 1675 475">33,836,476.51</td> <td data-bbox="1675 443 1935 475">995,462.69</td> <td data-bbox="1935 443 2128 475">34,831,939.20</td> </tr> <tr> <td data-bbox="913 475 1294 507">East Northamptonshire</td> <td data-bbox="1294 475 1458 507">30,871.00</td> <td data-bbox="1458 475 1675 507">34,984,560.75</td> <td data-bbox="1675 475 1935 507">1,029,239.15</td> <td data-bbox="1935 475 2128 507">36,013,799.90</td> </tr> <tr> <td data-bbox="913 507 1294 539">Kettering</td> <td data-bbox="1294 507 1458 539">31,234.00</td> <td data-bbox="1458 507 1675 539">35,395,930.50</td> <td data-bbox="1675 507 1935 539">1,041,341.60</td> <td data-bbox="1935 507 2128 539">36,437,272.10</td> </tr> <tr> <td data-bbox="913 539 1294 571">Northampton</td> <td data-bbox="1294 539 1458 571">65,709.29</td> <td data-bbox="1458 539 1675 571">74,465,052.89</td> <td data-bbox="1675 539 1935 571">2,190,747.71</td> <td data-bbox="1935 539 2128 571">76,655,800.60</td> </tr> <tr> <td data-bbox="913 571 1294 603">South Northamptonshire</td> <td data-bbox="1294 571 1458 603">34,474.00</td> <td data-bbox="1458 571 1675 603">39,067,660.50</td> <td data-bbox="1675 571 1935 603">1,149,363.20</td> <td data-bbox="1935 571 2128 603">40,217,023.70</td> </tr> <tr> <td data-bbox="913 603 1294 635">Wellingborough</td> <td data-bbox="1294 603 1458 635">23,849.00</td> <td data-bbox="1458 603 1675 635">27,026,879.25</td> <td data-bbox="1675 603 1935 635">795,125.65</td> <td data-bbox="1935 603 2128 635">27,822,004.90</td> </tr> <tr> <td data-bbox="913 635 1294 667">Total</td> <td data-bbox="1294 635 1458 667">234,331.20</td> <td data-bbox="1458 635 1675 667">265,555,832.40</td> <td data-bbox="1675 635 1935 667">7,812,602.20</td> <td data-bbox="1935 635 2128 667">273,368,434.60</td> </tr> </tbody> </table>	District	Tax Base	Council Tax	Adults Social Care Precept	Total Precept			(£)	(£)	(£)	Corby	18,336.00	20,779,272.00	611,322.20	21,390,594.20	Daventry	29,857.91	33,836,476.51	995,462.69	34,831,939.20	East Northamptonshire	30,871.00	34,984,560.75	1,029,239.15	36,013,799.90	Kettering	31,234.00	35,395,930.50	1,041,341.60	36,437,272.10	Northampton	65,709.29	74,465,052.89	2,190,747.71	76,655,800.60	South Northamptonshire	34,474.00	39,067,660.50	1,149,363.20	40,217,023.70	Wellingborough	23,849.00	27,026,879.25	795,125.65	27,822,004.90	Total	234,331.20	265,555,832.40	7,812,602.20	273,368,434.60
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Tick the relevant box for each line by using a capital 'P' to make a <input type="checkbox"/>	Based on the above information, what impact will this proposal have on the following groups?			
	Positive	Negative	Neutral	Unsure
Sex			✓	
Gender Reassignment			✓	
Age			✓	
Disability			✓	
Race & Ethnicity			✓	
Sexual Orientation			✓	

Religion or Belief (or No Belief)			✓	
Pregnancy & Maternity			✓	
Human Rights (Please see articles in toolkit)			✓	
Other Groups (rural isolation, socio-economic exclusion etc)			✓	

Initial impact	
Explain your findings above	Actions identified to mitigate, advance equality or fill gaps in information
<p>Central Government (DCLG) specify the amount Council Tax can be increased before it is necessary to hold a referendum with the general public. For 2017-18 the increase which can be applied before a referendum needs to be held is below and not including 5% , this includes 3% Adult Social Care Precept , with a core Council Tax referendum increase of below 2%.</p> <p>As part of our budget consultation process, we gauged the views of residents on this proposed council tax increase.</p> <p>In terms of impact, since Council Tax is applicable to all properties it is not considered that the increase targets any one particular group, rather it is an increase that is applied across the board. At the same time because the increase is applied to all properties it is not possible to exempt any particular groups. However on this latter point there are local discount schemes that the District and Borough Councils operate which do offer some support for vulnerable people. Older people who would have qualified for Council Tax Benefit under the previous scheme still get the same level of reduction under these schemes as they would have done if they were receiving Council Tax Benefit.</p>	<p>The proposed Council Tax increase formed part of the budget consultation that ran from 13 December to 24 January.</p> <p>The majority of consultees (83 respondents, or 62.4% of all responses received) either 'agreed' or 'strongly agreed' with the first part of the two-part proposed increase to council tax.</p> <p>Again, the majority of consultees (90 respondents, or 67.2% of all responses received) also either 'agreed' or 'strongly agreed' with the second part of the two-part proposed increase to council tax, specifically to fund adult social care.</p> <p>It should be noted that when the consultation was launched, the proposal was for a 2% Adult Social Care Precept, which was subsequently increased following a Government announcement in December.</p>

Do you need to undertake further work (e.g. consultation, further equality analysis) based on the impact and actions identified above? If yes, set this out below and then carry out the work and complete Part 2
N/A

Final impact analysis (taking the findings from Part 2 into account) – including review date if required

The final impact has been assessed as neutral, due to the universal nature of the application of Council Tax increases, and the Council Tax Support which is available to more vulnerable households, as applied by district and borough councils.