

## Gosport Borough Council

## Integrated Impact Assessment (IIA)

Policy/Strategy/Function/ Project	New	Existing	IIA Lead	Contact Details	Date
Local Council Tax Support - Review and replacement of an existing policy for working age applicants	New	Review			

**What is the aim of this policy/strategy/function/project? What will it change?**
**Aims**

The aim is to introduce a simplified Local Council Tax Support (LCTS) scheme with effect from 1<sup>st</sup> April 2022.

**Objectives**

The implementation of Universal Credit within the area requires the Council to change its approach to LCTS, given the high administrative burden of monthly changes and alterations to applicants' income.

There is a requirement to introduce a simplified scheme which can be easily administered without significant additional costs being placed on the Council. The current scheme is too reactive to minor changes in applicant's income leading to constant changes in Council Tax liability.

The scheme changes will only apply to working age applicants, pension age applicants are covered by the Prescribed Requirement Regulations determined by Central Government.

The move to an income-based scheme (without the complexities of a full means tested as required by the current scheme).

The changes will provide the following:

- Simplified claiming arrangements for all working age applicants;
- Certainty, at present, multiple changes are leading to some taxpayer's receiving a large number of Council Tax bills per year as their LCTS is constantly amended;

- The maximisation of applicant’s entitlement with clear straightforward messages to claim;
- Speed of processing - applications will be dealt with more efficiently and without the need for significant levels of evidence; and
- Reduced administration costs. The changes will prevent the administration costs from rising year on year which would be inevitable under the current scheme.

It should be noted that the overall costs of the recommended scheme will remain largely as at present although agreement has been made to provide support sufficient to minimise the number of applicants who could potentially have reduced support. This will slightly increase the overall costs of the scheme.

The new scheme will affect **all** working age applicants who are currently in receipt of LCTS on 1<sup>st</sup> April 2022 or those who apply after 1<sup>st</sup> April 2022. The scheme will **not** affect pension age applicants

**Has any consultation been undertaken on this proposed change?**

**X yes**

Consultation is to be undertaken with:

- Major precepting authorities; and
- The public

**If yes, summarise the methods used and results of the consultation:**

**Major Precepting Authorities**

Letters were issued to the County Council, Fire and Rescue and Police, explaining the new scheme and the effects on the tax base.

**Public and interested organisations**

A full public consultation has been undertaken explaining the changes and asking whether the consultee agrees / disagrees / doesn’t know.

All consultees were given the opportunity to make comments and suggestions.

The consultation was available online for a period of 8 weeks and was circulated to all interested organisations.

Full responses and results of the consultation have been included in the report prior to be submitted to Council.

**A. EQUALITY & DIVERSITY**

The Public Sector Equality Duty is part of the Equality Act 2010. The Duty requires the Council to have due regard to the following three aims:

- eliminate unlawful discrimination, harassment and victimisation;
- advance equal opportunities between people from different groups
- foster good relations between people from different groups.

Having due regard means considering how this policy, strategy, project or function has or will advance equal opportunities for each of the protected groups below.

**Please note: If this proposal means a change in the availability, degree of provision or access to a service, benefit or facility for any group of people, then this Equality & Diversity impact assessment must be completed to assess if this proposal could be deemed unlawfully discriminatory.**

SEO for support to complete this section- Mandy Baggaley, CPCS, x5695 [mandy.baggaley@gosport.go.uk](mailto:mandy.baggaley@gosport.go.uk)

Protected Characteristic	+ ive	- ive	Neutral	Explanation of Impact
Age			X	<ul style="list-style-type: none"> <li>• Most working age applicants will continue receive the same level of support.</li> <li>• Some 361 working age applicants will gain from the new scheme, primarily those on a lower income.</li> <li>• Approximately 120 working age applicants may loss some support under the new scheme. Any applicant who feels that they will experience exceptional hardship will be able</li> </ul>

				to apply for additional support from the Council's Exceptional Hardship Fund.
Disability			X	<ul style="list-style-type: none"> <li>The proposed scheme has been designed to ensure that all disability benefits are fully disregarded (as in the current scheme) and a further disregard made from the applicant's other income to ensure that cases are not worse off</li> </ul>
Gender reassignment			X	<ul style="list-style-type: none"> <li>No effect other than for working age applicants generally</li> </ul>
Marriage and Civil Partnership			X	<ul style="list-style-type: none"> <li>No effect other than for working age applicants generally</li> </ul>
Pregnancy			X	<ul style="list-style-type: none"> <li>No effect other than for working age applicants generally</li> </ul>
Race (ethnicity, nationality, colour)			X	<ul style="list-style-type: none"> <li>No effect other than for working age applicants generally</li> </ul>
Religion or Belief (and lack of belief)			X	<ul style="list-style-type: none"> <li>No effect other than for working age applicants generally</li> </ul>
Sex			X	<ul style="list-style-type: none"> <li>No effect other than for working age applicants generally</li> </ul>
Sexual Orientation			X	<ul style="list-style-type: none"> <li>No effect other than for working age applicants generally</li> </ul>
<p><b>The Armed Forces Bill</b> places a new duty on public bodies to have due regard to ensure those who serve in the Armed Forces, whether Regular or Reserve, those who have served in the past, and their families, should face no disadvantage compared to other citizens in the provision of public and commercial services. Special consideration is appropriate in some cases, especially for those who have given most such as the injured and the bereaved. Please refer to these resources for more information about the needs and characteristics of the armed forces community and our commitment to the Covenant. <a href="#">GBC Covenant Agreement 2020</a> <a href="#">Local AFC Profile, needs assessment, resources</a></p>				
<b>Section of the Armed Forces Community</b>	<b>+ ive</b>	<b>- ive</b>	<b>Neutral</b>	<b>Explanation of Impact</b>
Armed Forces Covenant	X		X	War Pensions and War Disablement Pensions will continue to be disregarded for <b>both</b> working age and pension age applicants
<p><b>Are there any other groups which could be impacted (e.g. socially or financially excluded) by this item? If yes, identify below:</b></p>				
Carer's	X			<ul style="list-style-type: none"> <li>Any person in receipt of care's allowance will have that income disregarded from the calculation.</li> </ul>
Households with more than two		X		<ul style="list-style-type: none"> <li>Whilst changes were made to the existing scheme to limit</li> </ul>

dependants				<p>the calculation to two dependants, this only applied to new applicants whose third or subsequent child was born on or after April 2017. This provision will be extended across all working age applicants affected.</p> <ul style="list-style-type: none"> <li>• Similar changes have already been made by Central Government within the pension age scheme.</li> </ul>
Persons in receipt of Universal Credit	X			<ul style="list-style-type: none"> <li>• An amount in respect of the housing element of Universal Credit will be disregarded</li> </ul>
Applicants who are in receipt of the support component of Employment and Support Allowance			X	<ul style="list-style-type: none"> <li>• The proposed scheme has been designed to disregard any amount of support component awarded to the applicant.</li> </ul>
<b>What actions will be taken to address/ mitigate potential negative impacts identified:</b>				
<b>Action</b>	<b>By whom</b>		<b>By when</b>	
All applicants may apply for an exceptional hardship payment should they feel that they need to receive additional support.	Applications can be made to the Council		Applications will be able to be made through the full financial year.	
The few cases that will lose support under the scheme will be contacted and informed. They will be encouraged to apply for an Exceptional Hardship payment if the applicant wishes	The Benefits Service will pro-actively contact these applicants once any new scheme is approved by full Council.		Assistance will be available throughout the financial year 2022/23	

B. CLIMATE CHANGE & ENVIRONMENT					
<p>Consider how this change will have an impact with regard to</p> <ul style="list-style-type: none"> <li>• Greenhouse gas emissions</li> <li>• Ability to adapt to the impacts of climate change</li> <li>• Waste Management</li> <li>• Air Quality</li> <li>• Natural Environment</li> </ul> <p>SEOs for support to complete this section- Tim Pratt, CPCS, x5573 <a href="mailto:tim.pratt@gosport.gov.uk">tim.pratt@gosport.gov.uk</a></p>					
Greenhouse Gas Emissions	Things to consider	+ ive	- ive	Neutral	Explanation of Impact
Emissions from buildings	Gas or electricity use and provision of renewable electricity, by GBC or others	X			<ul style="list-style-type: none"> <li>• Significant reduction in administration, production of documentation, postage.</li> <li>• Reduction in the use of natural resources;</li> <li>• Reduced requirement for applicants to visit, contact or provide evidence to the Council.</li> </ul>
Emissions from transport	Amount of travel (including goods transportation), travel modes and fuels used, by GBC or others	X			<ul style="list-style-type: none"> <li>• Significant reduction in administration, production of documentation, postage.</li> <li>• Reduction in the use of natural resources;</li> <li>• Reduced requirement for applicants to visit, contact or provide evidence to the Council.</li> </ul>
Emissions from agriculture and land use	Creation or removal of carbon sinks in Gosport, and changes to food consumption				<ul style="list-style-type: none"> <li>• N/A</li> </ul>

Embedded emissions	Emissions from manufacturing goods and materials used by GBC or others	X			<ul style="list-style-type: none"> <li>• Significant reduction in administration, production of documentation, postage.</li> <li>• Reduction in the use of natural resources;</li> <li>• Reduced requirement for applicants to visit, contact or provide evidence to the Council.</li> </ul>
<b>Climate Change Adaptation</b>	<b>Things to consider</b>	<b>+ ive</b>	<b>- ive</b>	<b>Neutral</b>	<b>Explanation of Impact</b>
Vulnerability to storms	Flood prevention and extent to which buildings, habitats and species would be affected by flooding and high winds				N/A
Vulnerability to heat waves	Provision of shading, ventilation and insulation in buildings, and extent to which habitats and species would be affected by heat				N/A
Vulnerability to drought	Water use in buildings, agriculture, and industrial processes, and extent to which habitats and species would be affected by drought				N/A
Vulnerability to food insecurity	Opportunity for local food production				N/A
<b>Waste Management</b>	<b>Things to consider</b>	<b>+ ive</b>	<b>- ive</b>	<b>Neutral</b>	<b>Explanation of Impact</b>
Amount of waste generated	Levels of consumption by GBC, households and businesses, and extent to which materials used are reusable	X			<ul style="list-style-type: none"> <li>• Major reduction in the production of documentation</li> </ul>

Proportion of waste recycled	Recyclability of materials used by GBC, households and businesses, and provision of recycling services				<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>Air Quality</b>	<b>Things to consider</b>	<b>+ ive</b>	<b>- ive</b>	<b>Neutral</b>	<b>Explanation of Impact</b>
Emissions of key pollutants from transport	Amount of travel (including goods transportation), travel modes and fuels used, by GBC and others; impacts on congestion and amount of idling of more vehicles	X			<ul style="list-style-type: none"> <li>Significant reduction in administration, production of documentation, postage.</li> <li>Reduction in the use of natural resources;</li> <li>Reduced requirement for applicants to visit, contact or provide evidence to the Council.</li> </ul>
Emissions of key pollutants from industrial processes	Emissions from chemical processes				<ul style="list-style-type: none"> <li>N/A</li> </ul>
Emissions of key pollutants from other sources	Domestic and other fires				<ul style="list-style-type: none"> <li>N/A</li> </ul>
Impact of key pollutants	Rate at which pollutants are absorbed or dispersed				<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>Natural Environment</b>	<b>Things to consider</b>	<b>+ ive</b>	<b>- ive</b>	<b>Neutral</b>	<b>Explanation of Impact</b>
Sustainability of public spaces	Amount of vegetation and maintenance				N/A
Biodiversity and quality of habitats	General impacts on habitats and direct impacts on species of concern				N/A
<b>What actions will be taken to address/ mitigate potential negative impacts identified:</b>					
<b>Action</b>		<b>By whom</b>			<b>By when</b>
All changes will have a positive impact					




<b>C. IIA SUMMARY</b>				
<b>Have any positive or negative impacts been identified in sections A and B?</b>				
<b>Subject</b>	<b>+ ive</b>	<b>- ive</b>	<b>Explanation</b>	
A. Equality & Diversity	X	X	<ul style="list-style-type: none"> <li>• See comments above in each section. Most applicants will have the same or more support.</li> <li>• Those that have any reduction in support will be contacted and offered an Exceptional Hardship Payment</li> </ul>	
B. Climate Change & Environment	X			
<b>Can any negative impacts be mitigated?</b>				
<b>Subject</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Explanation</b>
A. Equality & Diversity	X			An Exception Hardship Fund will be created by the Council to which all applicants can apply.
B. Climate Change & Environment			X	
<b>Is further assessment in either subject area necessary to conclude this assessment?</b>				
<b>Subject</b>	<b>Yes</b>	<b>No</b>	<b>If yes, timetable for completion</b>	
A. Equality & Diversity	X		The scheme and its effect on applicants will be constantly monitored throughout 2022/23.	
B. Climate Change & Environment		X		

**D. IIA CONCLUSION**

This IIA is complete. No further assessment is required if identified actions are undertaken. This summary can be included with Board or Committee reports.

This IIA identified further assessment should be undertaken in the identified areas before implementation of this proposed change.

Signed by Head of Service: Stephanie Lucking

Date:23/1/2022