

MID SUSSEX DISTRICT COUNCIL

Equality Impact Assessment

Title of Policy: Empty and Second Homes Council Tax Policy

Division: Revenues and Benefits

Lead Officer: Megan Shepherd

Date Assessment completed: 12th June 2025

1. SCOPING

1.1 What are the aims of the policy?

The primary objective of this policy is to help increase the availability of housing for those currently unable to rent or purchase due to limited supply in the area. Where properties remain unoccupied without a clear plan for reoccupation, the application of a Council Tax premium may generate additional revenue. This revenue can be reinvested into local services and initiatives, while also encouraging property owners to bring homes back into use.

1.2 Who does the service/policy/contract affect? Who are the main customers (internal or external)?

Service users and the wider community

1.3 What equality information is available, including any evidence from engagement and analysis of use of services?

The Council Tax department does not hold local data on the protected characteristics of individuals who own second homes or empty properties. However, national data from the English Housing Survey (EHS) has been reviewed to provide contextual insight. According to the EHS, the majority of individuals who own multiple properties are couples without dependent children.

This information, while not specific to the local area, offers a general understanding of the demographic profile of multiple property owners and will be considered in the ongoing assessment of the policy's impact.

1.4 What does this information tell us about the equality issues associated with the service and implications for the protected groups?

No impact on protected groups has been identified from the information that is available.

2. Assessment of Impact on People with a Protected Characteristic; Analysis and Action Planning

Any gaps in information or provision, opportunities to promote equalities and good relations identified above need to be translated into SMART actions and recorded here. These actions need to be delivered and monitored through the service planning process.

Opportunity to promote equality, good relations and/or address barriers to service/differential impact	Current action taken to address these	Further actions required and timescales	Lead Officer	How will impact be measured
Age (older / younger people, children)				
None Identified				
Disability (people with physical / sensory impairment or mental disability, including those with a non-visible disability)				
None Identified				
Gender reassignment (a transgender person is someone who proposes to, starts or has completed a process to change his or her gender)				
None Identified				
Pregnancy & maternity (pregnancy is the condition of being pregnant & maternity refers to the period after the birth)				
None Identified				
Race (ethnicity, colour, nationality or national origins & including gypsies, travellers, refugees & asylum seekers)				
None Identified				
Religion & belief (religious faith or other group with a recognised belief system or not having a religion)				
None Identified				
Sex (male / female non-binary)				
None Identified				
Sexual orientation (lesbian, gay, bisexual, queer, questioning, heterosexual)				
None Identified				
Marriage & civil partnership (marriage is defined as a 'union between a man and a woman'. Civil partnerships are legally recognised for same-sex couples)				
None Identified				
Military families /veterans				
None Identified				
People who are disadvantaged by socio-economic factors such as low incomes, skill or living in a deprived area				
None Identified				
People who live in a rural area				
None Identified				

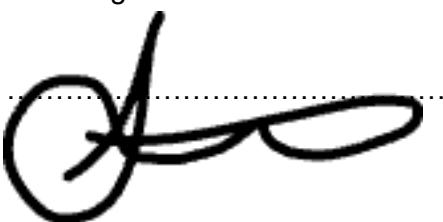
3. Mid Sussex District Council Equality Impact Assessment Summary

Key Findings	Future Actions
<ul style="list-style-type: none">The Council does not currently hold local data on the protected characteristics of Council Tax payers. However, to mitigate potential adverse impacts on individuals with protected characteristics, the policy includes provisions for exemptions and the discretionary use of the Section 13A hardship fund. These measures are intended to provide support in cases where the application of the Council Tax premium may result in undue hardship.	<ul style="list-style-type: none">Continue to monitor the number of second and empty homes across the district, ensuring annual reviews are conducted to assess property status.Track and evaluate feedback and complaints related to the application of the Council Tax premium.Explore the potential use of the Section 13A hardship fund to support individuals with protected characteristics, particularly in cases where the application of the premium may be deemed inappropriate.

4. Signing off this assessment and action plan

Signature 
Person undertaking the assessment

Date ...12 June 2025.....

Signature 
Director

Date12 June 2025.....