

## Equality Impact Assessment

### **Purpose of the Equality Impact Assessment process:**

The Equality Act (2010) introduced the [Public Sector Equality Duty](#) (PSED) requiring public bodies to give due regard to the need to:

- Eliminate unlawful discrimination
- Advance equality of opportunity
- Foster good relations

Consideration must be given to the protected characteristics covered by the Equality Act (2010). Assessments should consider relevant evidence relating to persons with protected characteristics in relation to assessments of potential impact.

The purpose of an Equality Impact Assessment (EIA) is to ensure that policies, functions, plans or decisions (hereafter referred to as 'policy/ decision') do not create unnecessary barriers for people protected under the Act. Where negative impacts are identified these should be eliminated or minimised, and opportunities for positive impact should be maximised. An EIA is not required for a decision in relation to an individual.

Screening is a short exercise to determine whether a policy/ decision is relevant to equalities, and if so, whether a full EIA should be conducted.

## Section 1: Equality Impact Assessment Screening

<b><u>Basic Details</u></b>	
Title and description of the policy/ decision:	Council Tax Empty Homes and Second Homes Premiums Policy 2026/27
Job title of the person(s) undertaking the assessment:	Fiona Keyes: Operations Managers, Revenues and Benefits
Council service:	Revenues
Date of assessment:	20 <sup>th</sup> February 2026

What are the aims, purposes, objectives and proposed outcomes of the policy/ decision?
To encourage occupation of all dwellings in Mid Devon in line with Government guidance.

<b><u>Further Details</u></b>	
Who may be affected by the policy/ decision?	Owners of empty properties and second homes
How have stakeholders been involved in the development of the policy/ decision? E.g. a consultation exercise	Cabinet reports submitted, notice in The Tiverton Gazette newspaper on 27 February 2024 and letters to affected owners of second homes
Will there be scope for prompt, independent reviews and appeals against decisions arising from the policy/ decision?	yes

To which part(s) of the Public Sector Equality Duties is the policy/ decision relevant:	Yes	No	Details
1. Eliminate unlawful discrimination	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. Advance equality of opportunity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. Foster good relations between different groups	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

***Which of the protected characteristics is the policy/ decision relevant to?***  
*Tick and briefly describe any likely equalities impact (positive, negative, or neutral)*

Characteristic	Positive	Negative	Neutral	Comments
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Age	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Religion or Belief	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Characteristic	Positive	Negative	Neutral	Comments
Race	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Pregnancy/ maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Marriage and Civil partnership*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

\*Applies only to Employment and the duty to give regard to the elimination of discrimination.

**Decision by Corporate Manager to recommend this policy/ decision for an Equality Impact Assessment?**

**Yes**

**If the answer is “Yes”, please continue to the Section 2 and complete the Equality Impact Assessment. If the answer is “No”, please give a brief reason here.**

**EIA Screening Complete**

## Section 2: Equality Impact Assessment

### Evidence and Consultation

What existing sources of information have you gathered to help identify how people covered by the protected characteristics may be affected by this policy/ decision? E.g. consultations, national or local data and/or research, complaints or customer feedback. Please identify any gaps in the available information that might make it difficult to form an opinion about the effect of the policy on different groups.

Neither the Levelling-up and Regeneration Act 2023 nor the Government Guidance on the implementation of the council tax premiums require formal consultation with residents or Taxpayers. The Government consulted with local authorities on circumstances where properties could be exempted from the empty homes or second home premiums between the 6th July and 31st August 2023.

No local data is held by the Revenues team on the protected characteristics of owners of second homes, or who own empty properties. General data held for England has been reviewed. English Housing Survey 2021 to 2022: second homes - fact sheet - GOV.UK ([www.gov.uk](http://www.gov.uk)) This shows that couples without children make up the highest percentage of those with second homes. No impact on protected groups has been identified from the data we hold. Where there are vulnerabilities, we will work with the owner to manage their situation.

Please complete this table for all the Protected Characteristics. If you have identified any negative impacts you will need to consider how these can be justified or where possible mitigated either to reduce or remove them. (Please add rows where needed)

Protected Characteristic	Potential Impacts/ Issues Identified/ Opportunities identified	Mitigation required (action) or Justification	Lead Officer and target completion date	What is the expected outcome from the action?
Sex	none			The impact on this group is considered to be neutral
Age	none			The impact on this group is considered to be neutral
Disability	none			The impact on this group is considered to be neutral
Religion or Belief	none			The impact on this group is considered to be neutral
Race	none			The impact on this group is considered to be neutral
Sexual Orientation	none			The impact on this group is considered to be neutral
Gender Reassignment	none			The impact on this group is considered to be neutral

<b>Protected Characteristic</b>	<b>Potential Impacts/ Issues Identified/ Opportunities identified</b>	<b>Mitigation required (action) or Justification</b>	<b>Lead Officer and target completion date</b>	<b>What is the expected outcome from the action?</b>
<b>Pregnancy/ maternity</b>	none			<b>The impact on this group is considered to be neutral</b>
<b>Marriage and civil partnership*</b>	none			<b>The impact on this group is considered to be neutral</b>

\*(Applies only to Employment and the duty to give regard to the elimination of discrimination)

**Please provide details of arrangements to monitor and review the policy/ decision and any mitigating actions or actions to promote equality:**

**Policy is reviewed annually and when complaints are received and via valuation tribunal appeals.**

**Please state where the EIA will be published**

**Published along with members report and on the second homes page on the Mid Devon Website**

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**Equality Impact Assessment Sign off**

**For completion by Corporate Manager**

**Are you prepared to agree and sign off the EIA?**

**Yes**                       **No**

If "No", provide details of why and next steps:

**Name: Dean Emery**

**Job Title: Head Of: Revenues, Benefits & Leisure**

**Date: 20/02/2026**