

AGENDA MANAGEMENT SHEET

Report Title: Introduction of Council Tax Long-Term Empty Property and Second Home Premiums

Name of Committee: Cabinet

Date of Meeting: 1 December 2025

Report Director: Chief Officer - Finance and Performance

Portfolio: Finance and Performance, Legal and Governance

Ward Relevance: All Wards

Prior Consultation: Chief Officer Finance and Performance

Contact Officer: Richard Moore, Revenues & Benefits Manager
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Public or Private: Public

Report Subject to Call-In: Yes

Report En-Bloc: No

Forward Plan: Yes

Corporate Priorities: This report relates to the following priority(ies):
 A Healthier Rugby – To support people to live healthier, longer, and more independent lives.
 A Thriving Rugby – To deliver a thriving economy which brings Borough-wide investment and regenerates Rugby Town Centre.
 A Greener Rugby – To protect the environment and ensure the Borough adapts to climate change.
 A Fairer Rugby – To reduce inequalities and improve housing across the Borough.
[Corporate Strategy 2025-2035](#)
 This report does not specifically relate to any Council priorities but

Summary: This policy sets out the Council's decision to exercise its discretionary power, granted under Section 11B (Long term empty) and 11C (second homes) of the Local Government Finance Act 1992 (as amended), to charge a Council Tax Premium on two distinct classes of unoccupied dwellings.

Financial Implications:

The implementation of the Long Term Empty charge is projected to yield between £35,000 and £70,000 in additional revenue for the Council's share from 1 April 2026, based on current property data.

The second homes premium change is projected to yield between £20,000 and £35,000 in additional revenue for the Council's share from 1 April 2027, based on current property data.

The Council accepts that the revenue generated may be volatile and unpredictable as the policy is designed primarily as a deterrent. A successful policy will result in a reduction in the number of empty properties and a corresponding reduction in premium income over time, which is considered an acceptable outcome aligned with the strategic goal of increasing housing supply.

Although not an implication of this report, a review of staffing resourcing is taking place and could feature in a future decision.

Risk Management/Health and Safety Implications:

There are risk management implications due to the increase in appeals against the premium. Mitigations for these are contained in the main report.

Environmental Implications:

There are no environmental implications arising from this report and no Climate Change Impact Assessment is required.

Legal Implications:

The proposed changes are fully enabled by the Local Government Finance Act 1992, as amended by the Levelling-up and Regeneration Act 2023.

The Council is adopting the minimum permissible threshold of 12 months for both the LTEP and Second Home premiums, giving it the strongest possible legal position to defend the policy's application.

Equality and Diversity:

An Equality Impact Assessment on this policy was undertaken on 17 October 2025 and will be reviewed on 17 October 2028.

The policy applies uniformly to all eligible property classes and owners. The policy's objective of improving the availability of housing supply in the Borough is considered a positive contribution to social equality by addressing the acute housing shortage.

Options:

1. Approve the adoption and implementation of the revised Council Tax Premium Policy, effective 1 April 2026.
2. Maintain the current, less stringent premium policy (thereby foregoing the estimated maximum of £100,000 in revenue and reducing the incentive to bring properties back into use).

Recommendation:

IT BE RECOMMENDED TO COUNCIL THAT the adoption of the tiered Council Tax Premium Policy for Long-Term Empty Properties with an effective implementation date of 1 April 2026 and the reduction of the qualification period for the Second Home Premium to 1 year, with an effective implementation date of 1 April 2027, be approved.

Reasons for Recommendation:

The primary purpose is to increase the available housing supply within the Borough by using financial disincentives to encourage owners to bring stagnant properties back into use. The policy is proportionate and targeted, aligning with the Council's strategic goal of improving housing for residents.

Cabinet - 1 December 2025

Council Tax Long-Term Empty Properties and Second Home Premiums

Public Report of the Chief Officer - Finance and Performance

Recommendation

IT BE RECOMMENDED TO COUNCIL THAT the adoption of the tiered Council Tax Premium Policy for Long-Term Empty Properties with an effective implementation date of 1 April 2026 and the reduction of the qualification period for the Second Home Premium to 1 year, with an effective implementation date of 1 April 2027, be approved.

1 Executive Summary

- 1.1 This report seeks Council approval for the adoption and implementation of a revised Council Tax Premium Policy for Long-Term Empty Properties (LTEPs) and a reduction in the qualification period for the Second Home Premium. These changes are enabled by the Local Government Finance Act 1992, as amended by the Levelling-up and Regeneration Act 2023.
- 1.2 The primary objective of this policy is to increase the available housing supply in the Borough by using financial disincentives to encourage owners to bring stagnant properties back into use.
- 1.3 The Council proposes a tiered premium structure for dwellings that are unoccupied and substantially unfurnished for a continuous period of 12 months or more. This adopts the minimum permissible threshold of 12 months, reduced from 24 months, to maximise the incentive for re-occupation.
- 1.4 The legislation requires that a determination be made prior to the start of the financial year, therefore, the Council is able to implement changes to the empty homes premium effective from 1 April 2026
- 1.5 The policy proposes reducing the qualification period for the Second Home Premium (furnished, non-main residence) from 2 years to the minimum permissible period of 1 year, applying a 100% Premium (Double the standard charge).
- 1.6 The Legislation requires the Council to provide at least 12 months notice before a determination can take effect. Therefore, the premium on second homes will be effective from 1 April 2027.

- 1.7 This revenue is considered a secondary benefit, as the policy is primarily a deterrent and premium income is expected to reduce over time as properties are brought back into use (a successful outcome).

2 Introduction

- 2.1 Recent legislative changes have empowered Local Authorities to take a firmer stance against properties that stand vacant for extended periods. By adopting the 12-month threshold, the Council is utilising the maximum possible financial lever available to address local housing need.

- 2.2 The power to charge a Council Tax Premium on long-term empty properties (LTEPs) is established by the Local Government Finance Act and enabled by the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2012 (as amended by the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 and the Levelling-up and Regeneration Act 2023).

- 2.3 The purpose of this premium is twofold:

To **incentivise owners** to bring long-term empty dwellings back into use, increasing the available housing supply within the Borough.

To generate **additional revenue** for the Council, ensuring that empty property owners contribute fairly to local services. This policy is projected to yield a maximum of £70,000 in additional Council share revenue in 2026/27, rising to £100,000 in 2027/28, before any appeal adjustments.

- 2.4 The implementation of this policy includes cross-departmental coordination, where the Revenues team, in enforcing the premium, will liaise with the Housing team to offer advice and resources to owners who demonstrate a willingness to bring their properties back into use, thus supporting the policy's core objective.

- 2.5 The policy includes the following mandatory statutory exceptions.
- Dwellings being **actively marketed for sale or rental** (evidence required).
 - Dwellings undergoing or recently undergone **major structural repair/renovation** (12-month maximum period).
 - Dwellings where **occupation is prohibited** (e.g., by enactment or CPO).

2.6 Definition of a Long-Term Empty Property (LTEP)

An LTEP is a dwelling that is:

Unoccupied (i.e., no one lives there), AND

Substantially Unfurnished, AND

Has been empty for a **continuous period of 12 months or more**.

2.7 Definition of a Second Home (Furnished Unoccupied)

A Second Home is a dwelling that is:

Furnished, AND

Is not the sole or main residence of any person.

3 Charging Structure: Long-Term Empty Property (LTEP) Premium

- 3.1 Rugby Borough Council will apply a tiered premium structure based on the continuous length of time a property has been empty. The premium is applied as a percentage increase to the standard Council Tax charge.

Duration Unoccupied and Unfurnished	Premium (% Increase)	Total Council Tax Charge
1 Year but less than 5 Years	100%	(Double the standard charge)
5 Years but less than 10 Years	200%	(Triple the standard charge)
10 Years or more	300%	(Quadruple the standard charge)

- 3.2 **Note on 1-Year Premium:** Under the Levelling-up and Regeneration Act 2023, local authorities may reduce the qualifying period for the first premium tier from 24 months to 12 months. This policy adopts the 12-month threshold to maximise the incentive for re-occupation.

4 Charging Structure: Second Home Premium (Furnished but Unoccupied)

- 4.1 Rugby Borough Council will apply a single premium structure to dwellings that are furnished and not used as a sole or main residence (Second Homes).

Duration as a Second Home	Premium (% Increase)	Total Council Tax Charge
1 Year or more	100%	200% (Double the standard charge)

- 4.2 **Note on 1-Year Threshold:** In line with the Levelling-up and Regeneration Act, the Council is reducing the threshold for applying the Second Home Premium from 2 years to the minimum permissible period of 1 year, effective from 1 April 2027.

4.3 Statutory Exceptions to the Premium

The Council is required by law to grant exemptions from the LTEP and second home premiums in the following circumstances

- 4.4 **Dwellings being actively marketed for sale or rental:** If the property has been continuously empty for year or more, but for no more than years, and is being actively marketed for sale or letting.

- *Note: For evidence, the owner must supply a written contract with an Estate Agent and proof of continuous listing on major property portals.*

4.5 **Dwellings undergoing major structural repair/renovation:** If the property has been empty for 1 year or more, but for no more than 2 years, and the Council is satisfied that the dwelling is undergoing or has recently undergone major structural repair or renovation. This exception applies for a mandatory 12-month maximum period.

4.6 **Dwellings where occupation is prohibited:** Where a dwelling is vacant due to an enactment preventing occupation, such as a planning condition, a Compulsory Purchase Order (CPO), or a formal restriction.

The onus remains on the property owner to provide sufficient, verifiable evidence to the Revenues Service to claim one of these exceptions.

5 Administration and Review

5.1 Commencement and Transitional Arrangements

The new charging schedule will take effect from 1 **April 2026**.

The calculation of the continuous period of emptiness will be based on the date the property first became unoccupied and unfurnished, not the effective date of this policy.

5.2 Appeals Process

Any person aggrieved by the decision to apply a premium may appeal to the Council in the first instance. If the matter cannot be resolved, the appellant retains the right to appeal further to the Valuation Tribunal Service.

6 Policy Review

This policy will be formally reviewed by the Revenues and Benefits Manager and the Section 151 Officer every **two years**, with the first full review cycle completing by December 2028, or sooner if there are material changes to the relevant legislation.

7 Risk Management/Health and Safety Implications

Risk	Mitigation
Increased Administrative Burden	This is an extra responsibility for the team and a detailed review of the resources required to deliver this service will take place.
Procedural/Legal Challenge	Following approval, a formal public notification and information campaign will be undertaken well in advance of the 1 April 2026 effective date, ensuring all legal and procedural requirements for public notice are met.

Appeal Risk	The Council retains the right to defend the application of the premiums at the Valuation Tribunal. The policy's clear statutory exceptions and evidence requirements strengthen the Council's position against frivolous appeals.
Hardship Argument	The policy provides mandatory statutory exceptions for properties undergoing major structural repair and those actively marketed for sale or rental, ensuring the policy is targeted at deliberate stagnation, not temporary distress or genuine hardship cases.

8 Financial Implications

- 8.1 The implementation is projected to yield a **maximum of £70,000** in additional revenue for the Council's share in the first full year (2026/27) in respect of LTEPs, rising by a further £30,000 from year 2, based on current property data (303 LTEPs and 164 Second Homes).
- 8.2 The Council had originally forecast revenue from Long Term Empty Premiums to commence in the 2027/28 financial year. However, confirming the statutory notice period does not apply to Section 11B allows the Council to accelerate revenue generation.
- 8.3 The Council accepts that the revenue generated may be **volatile and unpredictable** as the policy is designed primarily as a deterrent. A successful policy will result in a reduction in the number of empty properties, and a corresponding reduction in premium income over time. This is considered an acceptable outcome as the primary strategic intention is increasing housing supply not maximising revenue.
- 8.4 Crucially, the policy is likely to require resources to manage the inevitable increase in administrative complexity, claims, and appeals. The staffing requirement for the new Revenues and Benefits Services is under review and a future report will be presented to Cabinet following the completion of this work.

Name of Meeting: Cabinet

Date of Meeting: 1 December 2025

Subject Matter: Introduction of Council Tax Long-Term Empty Property and Second Home Premiums

Originating Department: Finance and Performance

DO ANY BACKGROUND PAPERS APPLY YES NO

LIST OF BACKGROUND PAPERS

Doc No	Title of Document and Hyperlink

The background papers relating to reports on planning applications and which are open to public inspection under Section 100D of the Local Government Act 1972, consist of the planning applications, referred to in the reports, and all written responses to consultations made by the Local Planning Authority, in connection with those applications.

Exempt information is contained in the following documents:

Doc No	Relevant Paragraph of Schedule 12A

EQUALITY IMPACT ASSESSMENT (EqIA)

Context

1. The Public Sector Equality Duty as set out under section 149 of the Equality Act 2010 requires Rugby Borough Council when making decisions to have due regard to the following:
 - eliminating unlawful discrimination, harassment and victimisation, and other conduct prohibited by the Act,
 - advancing equality of opportunity between people who share a protected characteristic and those who do not,
 - fostering good relations between people who share a protected characteristic and those who do not, including tackling prejudice and promoting understanding.
2. The characteristics protected by the Equality Act are:
 - age
 - disability
 - gender reassignment
 - marriage/civil partnership
 - pregnancy/maternity
 - race
 - religion/belief
 - sex/gender
 - sexual orientation
3. In addition to the above-protected characteristics, you should consider the crosscutting elements of the proposed policy, such as impact on social inequalities and impact on carers who look after older people or people with disabilities as part of this assessment.
4. The Equality Impact Assessment (EqIA) document is a tool that enables RBC to test and analyse the nature and impact of what it is currently doing or is planning to do in the future. It can be used flexibly for reviewing existing arrangements but in particular should enable identification where further consultation, engagement and data is required.
5. The questions will enable you to record your findings.
6. Where the EqIA relates to a continuing project, it must be reviewed and updated at each stage of the decision.
7. Once completed and signed off the EqIA will be published [online](#).
8. An EqIA must accompany all **Key Decisions** and **Cabinet Reports**.
9. For further information, refer to the EqIA guidance for staff.
10. For advice and support, contact:
Rebecca Ewers
Corporate Equality & Diversity Officer
rebecca.ewers@rugby.gov.uk
01788 533509

Equality Impact Assessment

Service Area	Revenues and Benefits
Policy/Service being assessed	Policy on Council Tax Long-Term Empty Property and Second Home Premiums
Is this a new or existing policy/service? If existing policy/service please state date of last assessment	New policy (utilising powers under the Levelling up and Regeneration Act 2023)
EqlA Review Team – List of members	
Date of this assessment	17 October 2025
Signature of responsible officer (to be signed after the EqlA has been completed)	Jon Illingworth 21 November 2025

A copy of the completed and signed Equality Impact Assessment report, including relevant data and information to be forwarded to the Corporate Equality & Diversity Officer.

Details of Strategy/ Service/ Policy to be analysed

<u>Stage 1 – Policy to be analysed</u>									
(1) Describe the main aims, objectives and purpose of the Strategy/Service/Policy (or decision)?	<p>The main aims are:</p> <ol style="list-style-type: none"> 1. To incentivise owners to bring Long-Term Empty Properties (LTEPs) back into use, thereby increasing the available housing supply within the Borough. 2. To use the financial premium (tiered up to 300% for LTEPs and 100% for Second Homes) as a deterrent against housing stagnation. 3. To generate additional revenue for the Council to fund essential services. 								
(2) How does it fit with Rugby Borough Council's Corporate priorities and your service area priorities?	<p>The policy directly supports the Corporate Priorities:</p> <ul style="list-style-type: none"> • A Fairer Rugby: By addressing the acute housing shortage and tackling the social inequality of homes standing empty while residents lack housing. • A Thriving Rugby: By generating estimated income (up to £100,000 Council share) which contributes to the financial resilience of the Council. 								
(3) What are the expected outcomes you are hoping to achieve?	<ul style="list-style-type: none"> • A measurable reduction in the number of Long-Term Empty Properties (the primary KPI). • Increased availability of properties for sale or rent on the local market. • A stable, dedicated revenue stream to support the policy's administrative costs 								
(4) Does or will the policy or decision affect: <ul style="list-style-type: none"> • Customers • Employees • Wider community or groups 	<table border="0"> <thead> <tr> <th data-bbox="875 1015 1335 1046">Group</th> <th data-bbox="1335 1015 2132 1046">Affected?</th> </tr> </thead> <tbody> <tr> <td data-bbox="875 1086 1335 1118">Customers (Property Owners)</td> <td data-bbox="1335 1086 2132 1118">Yes (Directly liable for charges)</td> </tr> <tr> <td data-bbox="875 1126 1335 1158">Employees</td> <td data-bbox="1335 1126 2132 1158">Yes (Revenues team workload and staffing levels)</td> </tr> <tr> <td data-bbox="875 1166 1335 1198">Wider community or groups</td> <td data-bbox="1335 1166 2132 1198">Yes (Positive impact on housing supply)</td> </tr> </tbody> </table>	Group	Affected?	Customers (Property Owners)	Yes (Directly liable for charges)	Employees	Yes (Revenues team workload and staffing levels)	Wider community or groups	Yes (Positive impact on housing supply)
Group	Affected?								
Customers (Property Owners)	Yes (Directly liable for charges)								
Employees	Yes (Revenues team workload and staffing levels)								
Wider community or groups	Yes (Positive impact on housing supply)								
(5) Will the policy or decision involve substantial changes in resources?	<p>Yes. The policy will require a review of the staffing resources of the Revenues and Benefits Team to ensure that is sufficient experience and capacity to deliver the requirements of the scheme.</p>								

<u>Stage 2 – Evidence about user population and consultation</u>	
<p>(1) What does the data tell you about the groups this policy or decision impacts?</p> <p>Possible data sources:</p> <ul style="list-style-type: none"> • national statistics/census data • local statistics • evaluations • analysis of complaints • user feedback • outcomes from consultation/community voice • Council published information, service data • District and Ward Profile – Warwickshire Observatory • Office of National Statistics • Fingertips health profiles • Indices of Multiple Deprivation • RBC Annual Workforce Equality Report 	<p>Internal Council Tax Data (Revenues System):</p> <ul style="list-style-type: none"> • Analysis of the current Council Tax base identifies properties currently classified as "Long Term Empty" (empty and unfurnished for more than 1 year). • Data indicates the geographical spread of these properties across the Borough (Ward-level data), identifying if clusters exist in areas of higher deprivation. • Exemption Data: Analysis of accounts currently in receipt of Class F (Probate) and Class A (Structural Repair) exemptions to estimate future volume of properties moving into the "Premium" category once exemptions expire. <p>Housing Strategy Data:</p> <ul style="list-style-type: none"> • Waiting list data indicating the demand for housing types that match the profile of current empty homes. <p>National Statistics / ONS:</p> <ul style="list-style-type: none"> • Used to benchmark Rugby Borough Council's empty homes percentage against the national average to justify the intervention.
<p>(2a) Have you consulted or involved those groups that are likely to be affected by the strategy/ service/policy you want to implement?</p> <p>If yes, please state which groups were involved in the consultation and what were their views and how have their views influenced the policy/decision?</p>	<p>No formal public consultation on the decision itself.</p> <p>As this decision relates to the implementation of a discretionary power granted under the <i>Local Government Finance Act 1992</i> (as amended by the <i>Levelling-up and Regeneration Act 2023</i>), a full public consultation is not a statutory requirement. The policy is a fiscal measure intended to influence behaviour (bringing homes back into use) rather than a service change.</p> <p>Internal Consultation: Consultation has taken place with the Cabinet and Legal Services to ensure the policy is lawful and aligns with the Council's Priorities.</p>

<p>(2b) If you have not consulted or engaged with communities that are likely to be affected by the policy/decision, give details about when you intend to carry out consultation or provide reasons for why you feel this is not necessary.</p>	<p>Reason for not consulting: The application of Council Tax premiums is a regulatory tool. It is not standard practice to consult taxpayers on specific rate increases authorized by statute. However, notification is legally required and essential for fairness.</p> <p>Notification Strategy (to be undertaken immediately following approval): The Council will undertake a formal public notification campaign to ensure owners are aware of the changes well in advance of implementation. This will include:</p> <ol style="list-style-type: none"> 1. Statutory Notice: Publishing a notice in a local newspaper within 21 days of the determination, as required by Section 11B(6) of the <i>Local Government Finance Act 1992</i>. 2. Direct Correspondence: Writing to all owners of currently empty properties that will be affected by the change. This letter will explain the new charges effective from 1 April 2026 (for Long Term Empty) and 1 April 2027 (for Second Homes). 3. Website Update: Updating the Council Tax section of the website to clearly outline the new premium structure and the exceptions available. 		
<p><u>Stage 3 – Analysis of impact</u></p>	<p>The policy is applied to the property, not the individual's protected characteristic. However, the requirement for payment may disproportionately impact certain groups if they are unable to comply or benefit from exemptions.</p>		
<p>(1) <u>Protected Characteristics</u> From your data and consultations is there any positive, adverse or negative impact identified</p>	<p>Protected Characteristic</p>	<p>Nature of Impact Positive, Neutral, Adverse (explain why)</p>	<p>Extent of impact Low, medium, high</p>

Appendix 1

<p>for any particular group, which could amount to discrimination?</p> <p>If yes, identify the groups and how they are affected.</p>	Age	Neutral Potential adverse impact (e.g., older individuals dealing with protracted probate or inheritance) is mitigated by existing Council Tax exemptions for probate/estate issues and the statutory exceptions for properties being actively marketed for sale.	Low
	Disability	Neutral - Potential adverse impact (e.g., renovation taking longer due to specialist adaptations or delayed sales due to adapted features) is mitigated by the statutory exception granting a mandatory 12-month period for properties undergoing major structural repair/renovation.	Low
	Sex	Neutral - Policy is applied universally to all property owners regardless of gender.	Low

Appendix 1

	Gender reassignment	Neutral - Policy is applied universally to all property owners. No discernible direct link to the imposition of a property-based tax premium.	Low
	Marriage/civil partnership	Neutral - Policy is applied universally to all property owners. No discernible direct link to the imposition of a property-based tax premium.	Low
	Pregnancy/maternity	Neutral - Policy is applied universally to all property owners. No discernible direct link to the imposition of a property-based tax premium.	Low
	Race	Neutral - Policy is applied universally to all property owners. No discernible direct link to the imposition of a property-based tax premium.	Low
	Religion/belief	Neutral - Policy is applied universally to all property owners. No discernible direct link to the imposition of a property-based tax premium.	Low

Appendix 1

	Sexual Orientation	Neutral - Policy is applied universally to all property owners. No discernible direct link to the imposition of a property-based tax premium.	Low
<p>(2) <u>Cross cutting themes</u> (a) Are your proposals likely to impact on social inequalities e.g. child poverty, geographically disadvantaged communities? If yes, please explain how?</p>	Description of impact	Nature of impact Positive, Neutral, Adverse (explain why)	Extent of impact Low, medium, high
	<p>Socio-economic e.g.: child poverty, income level, education level, working hours/occupation, family/social support, access to good nutrition</p>	<p>Positive - The primary purpose is to increase housing supply, which directly benefits those facing high costs or difficulty finding accommodation, particularly low-income families and those affected by social inequalities.</p>	Medium
	<p>Environmental e.g.: housing status, transport links, geography, access to services, air quality, noise pollution</p>	<p>Positive - Incentivises the repair and re-use of existing dwellings, preventing blight and the environmental impact associated with new-build development or properties falling into disrepair.</p>	Medium

Appendix 1

<p>(3) Using the information gathered in stages 2 and 3, please describe how the policy/strategy/service will:</p> <ul style="list-style-type: none"> a. Eliminate unlawful discrimination, harassment, victimisation and any other unlawful conduct prohibited by the act b. Advance equality of opportunity between people who share and people who do not share a relevant protected characteristic c. Foster good relations between people who share and people who do not share a relevant protected characteristic 	<ul style="list-style-type: none"> a. Eliminate unlawful discrimination: The policy is applied universally to all properties that meet the definition of LTEP or Second Home, with clear statutory exceptions to mitigate impact on owners facing genuine hardship (e.g., repair delays, active marketing). b. Advance equality of opportunity: By directly tackling the crisis of housing stock shortage, the policy advances equality of opportunity for residents (especially those on low incomes or in vulnerable groups) to access suitable accommodation. c. Foster good relations: The policy demonstrates the Council's commitment to prioritizing the wider community's housing needs over the private financial decisions of owners who keep properties empty, thereby fostering community trust and improving the appearance of local areas (reducing blight).
<p>(4) Are there any obvious barriers to accessing the service? If yes, how can they be overcome?</p>	<p>None applicable</p>

(5) What Equality Monitoring Data will be collected to analyse impact? How will the Equality Monitoring Data collected be used?

If no Equality Monitoring Data is being collected, why not?

For support with this section, please refer to the Equality Monitoring Guidance.

Data collected by the Revenues Service will focus on monitoring the application of the statutory exceptions:

- The number of **exceptions granted** (e.g., major repair/renovation, actively marketed).
- The **success rate of appeals** made to the Valuation Tribunal. This data will be used in the two-year policy review to identify any unintended patterns, such as a disproportionate number of appeals coming from specific demographic groups (where known) or property types that correlate to age/disability.

(6) Complete this section if any adverse impacts were identified in 3.1.

Outline any actions that will be taken to remove or mitigate the adverse impacts identified in 3.1 to ensure that no discrimination is taking place. If removing or mitigating the impact is not possible, you may in certain circumstances, justify the discrimination. If that is the case, please give evidence for why justifying is possible in this case.

Stage 4 – Action Planning, Review and Monitoring

(1) Data analysis
 What does feedback from Equality Monitoring Data gathered tell you about impact on groups? Were there any unforeseen impacts (positive or negative)?

The feedback/data should be used to inform your Action Plan in (2)

<p>If No Further Action is required then go to – Review and Monitoring</p> <p>(2) Action Planning – Specify any changes or improvements that can be made to the service or policy to mitigate or eradicate negative or adverse impact on specific groups, including resource implications.</p>	Action	Lead Officer	Date for completion	Resource requirements	Comments
	<p>Statutory Notification: Publish formal "Notice of Determination" in at least one local newspaper as required by Section 11B(6) of the LGFA 1992.</p>	Revenues and Benefits Manager / Communications Team	Within 21 days of the Council decision	Existing resources	Strictly required by legislation. Failure to publish limits the validity of the decision..
	<p>Targeted Communication Campaign: Write to all owners of properties currently flagged as Long Term Empty (LTE) to advise of the new charge commencing 1 April 2026.</p>	Revenues and Benefits Manager	February 2026 (Must be sent prior to Annual Billing).	Printing and Postage costs (existing budget).	Essential to mitigate complaints and maximise collection rates for the 2026/27 financial year.
	<p>Second Homes Notification: Write to owners of Second Homes to provide the required statutory 12-month notice of the premium commencing 1 April 2027.</p>	Revenues and Benefits Manager	Before 31 March 2026	Printing and Postage costs (existing budget).	Ensures the Council meets the "one year's notice" condition set out in the Levelling-up and Regeneration Act 2023.

(3) Review and Monitoring
State how and when you will monitor policy and Action Plan. Will you make any changes to the Equality Data that you are collecting or how you are collecting/using the data?

The policy will be formally monitored and reviewed by the Revenues and Benefits Manager and the Section 151 Officer every **two years**, with the first full review cycle completing by **December 2028**. This review will include an analysis of the exceptions and appeals data collected to assess the policy's success and identify any unforeseen adverse impacts on protected characteristics.

Please annotate your policy with the following statement:

‘An Equality Impact Assessment on this policy was undertaken on (date of assessment) and will be reviewed on (insert review date).’