

Equality & Diversity Impact Assessments

Directorate / Service / Department: Finance	
Person responsible for the assessment: Julie Ryan (Training & Development) Nicola Stephenson (Performance) Julie Gascoyne (NDR)	
Name of (proposed) policy / function: Taxation – Non-Domestic Rates New: Existing: ✓	
(1)	<p>Briefly describe the aims, objectives and purpose of the policy / function:</p> <p>To maximise the collection of Non Domestic Rates by ensuring that ratepayers are issued with a bill, accurately detailing their charges, at the earliest opportunity, in line with the provisions of the Local Government Finance Act 1988.</p>
(2)	<p>Are there any associated objectives of the policy / function?</p> <ul style="list-style-type: none"> • Meet all legislative requirements, • Assist the Valuation Office in maintaining an accurate Rating List for the Barnsley area, • To update the Academy data base to show all current owners and occupiers of property, • To monitor the occupation status of all business properties in the Barnsley area, • To advise rate payers of any reliefs or exemptions to which they may be entitled, • To obtain liability orders where payment is not made and pass distress warrants to the Council’s bailiff and liaise with them on the collection of outstanding charges, • Provide a professional, trained, customer focussed service that is responsive to customer’s needs, • Achieve ‘top quartile’ collection performance.
(3)	<p>Who is intended to benefit from the policy / function and in what way?</p> <p>The business people of Barnsley benefit in that prompt knowledge of the charges they are due to pay enables them to monitor and plan their finances better, thus assisting in the economic growth of the Town. All the people of Barnsley benefit from the services provided by the Council which are partially funded by Non Domestic Rate charges.</p>

(4)	<p>What outcomes are expected from this policy / function?</p> <p>The collection of revenue enables the Council to provide services for the people of Barnsley.</p>
(5)	<p>What factors / forces could contribute to / detract from the outcomes?</p> <ul style="list-style-type: none"> • Compliance with Government Legislation • Insufficient staffing resources resulting from long term sick leave • Working with the Valuation Office and the bailiff Rossendales Ltd • Software system • Staff training • Changes in legislation
(6)	<p>Who are the main stakeholders in relation to the policy / function?</p> <ul style="list-style-type: none"> • Barnsley MBC, ratepayers, Valuation Office, Central Government, Rossendales Ltd, all residents of the Barnsley area.
(7)	<p>Who implements the policy and who is responsible for the policy / function?</p> <p>Dave Whittingham, Taxation Manager</p>
(8)	<p>Is there any monitoring data available? (e.g. results from consultations, surveys, focus groups)</p> <p>There was no previous research or reports specific to the Service. However, the 2001 census information can be used to obtain details on the make-up of Barnsley.</p>
(9)	<p>Are there any concerns that the policy/function could have a differential impact on ethnic groups? Yes</p> <p>Please explain:</p> <p>The differential impact is on the non-english speaking groups, all bills and documentation are in English and we do not provide guidance on where/how to obtain these in alternative formats.</p> <p><i>What existing evidence (either presumed or otherwise) do you have for this?</i></p> <p>Information provided by the Principal Officer (NDR)</p>

(10)	<p>Are there any concerns that the policy/function could have a differential impact due to gender? No Please explain:</p> <p>There would be no differential impact due to an individual's gender. Non-Domestic Rates are charged on properties such as shops, offices, warehouses and factories, and any other property that is not classed as a domestic property. The charge is regarding the property and not the individual.</p> <p><i>What existing evidence (either presumed or otherwise) do you have for this?</i> As above (Q9).</p>
(11)	<p>Are there any concerns that the policy/function could have a differential impact due to disability? Yes Please explain:</p> <p>Certain properties used for disabled people may be exempt from business rates but this is in accordance with legislation.</p> <p><i>What existing evidence (either presumed or otherwise) do you have for this?</i> As above.</p>
(12)	<p>Are there any concerns that the policy/function could have a differential impact due to sexual orientation? No Please explain:</p> <p>The service would be unaware of an individual's sexual orientation and it would be irrelevant to the purpose of the service.</p> <p><i>What existing evidence (either presumed or otherwise) do you have for this?</i> As above.</p>
(13)	<p>Are there any concerns that the policy/function could have a differential impact due to age? No Please explain:</p> <p>There would be no differential impact due to age. The charge is determined by the rateable value of a property and the multiplier set by government.</p> <p>What existing evidence (either presumed or otherwise) do you have for this? As above.</p>

<p>(14)</p>	<p>Are there any concerns that the policy/function could have a differential impact due to religion or belief? Yes Please explain:</p> <p>There is no need to specifically ask for this information. Although within legislation churches and other places of worship are classed as exempt from rates.</p> <p>What existing evidence (either presumed or otherwise) do you have for this? Information provided by the Principal Officer (NDR)</p>
<p>(15)</p>	<p>Are there any concerns that the policy/function could have a differential impact on people due to them having dependants/caring responsibilities? No Please explain:</p> <p>The function would not have a differential impact with regard to this. Charges are based on the rateable value of a property and not the individual's circumstances.</p> <p>What existing evidence (either presumed or otherwise) do you have for this? As above (Q14).</p>
<p>(16)</p>	<p>Are there any concerns that the policy/function could have a differential impact due to their offending past? No Please explain:</p> <p>The service would usually not be aware of an individual's offending past. Only in circumstances when recovery proceedings have led to a court appearance, then these details may be disclosed and usually when the offending past would relate to non-payment of fines or NDR.</p> <p>What existing evidence (either presumed or otherwise) do you have for this? As above</p>
<p>(17)</p>	<p>Are there any concerns that the policy/function could have a differential impact on Trans people? No Please explain:</p> <p>The service would be unaware of whether an individual is transgendered or transsexual. This would have no bearing on the charge.</p> <p>What existing evidence (either presumed or otherwise) do you have for this? As above</p>

(18)	<p>Could the differential impact identified in 8-16 amount to there being the potential for adverse impact in this policy or function? No Please explain:</p> <p>We found that the function has some differential impacts but these are in accordance with legislation. From the evidence we have we do not feel that the function has the potential to adversely impact on the people of Barnsley.</p> <p>What existing evidence (either presumed or otherwise) do you have for this? Information provided by the Principal Officer</p>
(19)	<p>Are the differential impacts caused by unlawful discrimination?</p> <p>The function satisfies all current legislative requirements.</p>
(20)	<p>Findings</p> <p>Non-Domestic rates policy and procedures are very much governed by legislation. The Council has a duty to collect Non Domestic Rate charges, it is the means by which businesses and others who occupy non-domestic properties make a contribution towards the cost of local services</p> <p>The actual amount of the charge will depend on a number of circumstances for example if transitional arrangements apply, which phase in affects of the 5 yearly revaluation of businesses. Other factors which could affect the charge include small business relief, charitable and discretionary relief and the application of exemptions. To qualify for relief or exemptions businesses must fulfill criteria which is set within legislation and is irrespective of equality issues.</p>
(21)	<p>Action Points</p> <p>A future aim could be for NDR correspondence and bills to contain information about alternative formats and be made available, or offer to be available, in the Borough's community languages. However, this is a council wide issue, and may well be addressed corporately.</p> <p>The function could incorporate diversity procedures within its own sectional procedures.</p>
<p>Completed by: N Stephenson Date: 31/5/07</p>	