

Appendix 2

EQUALITY IMPACT ASSESSMENT (EIA)

Directorate: **Deputy Chief Executive**

Lead officer responsible for EIA: **Assistant Director Revenues, Benefits and Customer Services**

Name of the policy or function to be assessed: **Council Tax Support for Terminally Ill Residents**

Names of the officers undertaking the assessment: **Assistant Director Revenues, Benefits and Customer Services**

Is this a new or an existing policy or function? **New**

1. What are the aims and objectives of the policy or function?

The aim of this policy is to prevent terminally ill residents and their households from experiencing avoidable financial hardship arising from Council Tax liability at the end of life, and to ensure the Council responds in a compassionate, timely, and proportionate manner.

This aim is informed by evidence, including 2024 research published by Marie Curie, which highlights that a significant number of people in the UK die in poverty or experience severe financial distress during the final months of life due to reduced income, increased living costs, and delays or barriers in accessing support.

2. What outcomes do you want to achieve from the policy or function?

The policy aims to reduce financial stress at the end of life by providing timely Council Tax Support, minimising administrative burden, and ensuring that recovery and enforcement actions are adjusted appropriately, while remaining consistent with the Council's statutory duties, local Council Tax Support Scheme, and wider vulnerability and equality obligations.

3. Who is intended to benefit from the policy or function?

This policy will benefit households in receipt of Local Council Tax Support where a member of the household is terminally ill. It provides targeted financial and administrative relief to individuals and families who are at heightened risk of hardship due to reduced income, increased living and care costs, and limited capacity to engage with standard council processes at the end of life.

4. Who are the main stakeholders in relation to the policy or function?

The main stakeholders are households in receipt of Local Council Tax Support where a member of the household is terminally ill. This includes terminally ill residents themselves, as well as their carers, family members, or authorised representatives who may manage council tax matters on their behalf.

5. What baseline quantitative data do you have about the policy or function relating to the different equality strands?

The Council already provides one of the most generous Local Council Tax Support Schemes in the Country. This policy aims to support that scheme by providing a top up for those having been diagnosed with end-of-life care and the expected remaining life is less than 12 months. Data has been obtained from Nottinghamshire Healthcare NHS Foundation Trust that indicates an approximate 1,200 residents in the Borough have received this diagnosis.

6. What baseline qualitative data do you have about the policy or function relating to the different equality strands?

The Council has access to the numbers in receipt of Local Council Tax Support and the levels of assistance they are provided. This has been used in the calculation of the proposed financial exposure to the Council.

7. What has stakeholder consultation, if carried out, revealed about the nature of the impact?

No Stakeholder consultation has been conducted.

8. From the evidence available does the policy or function affect or have the potential to affect different equality groups in different ways?

In assessing whether the policy or function adversely affects any particular group or presents an opportunity for promoting equality, consider the questions below in relation to each equality group:

Does the policy or function target or exclude a specific equality group or community?

No, the policy will support any household that is in receipt of Local Council Tax Support with the Council and where they have a resident in that property that has been diagnosed as receiving end-of-life care and the expected remaining life is less than 12 months.

Does it affect some equality groups or communities differently? If yes, can this be justified?

Yes, the policy affects some equality groups and communities differently, and this differential impact is justified. The policy is designed to provide targeted support to households in receipt of Local Council Tax Support where a member of the household is terminally ill. Terminal illness meets the definition of disability under the Equality Act 2010, meaning disabled people are more likely to benefit from the policy

Is the policy or function likely to be equally accessed by all equality groups or communities? If no, can this be justified?

No, the policy is not likely to be equally accessed by all equality groups or communities. Access to the policy is intentionally limited to households in receipt of Local Council Tax Support where a member of the household is terminally ill. As a result, disabled people (for whom terminal illness meets the definition of disability) and older people are more likely to access the policy than other groups.

Are there barriers that might make access difficult or stop different equality groups or communities accessing the policy or function?

Yes, there are potential barriers to accessing the policy for some equality groups or communities, but these are mitigated. Barriers may include limited capacity to engage due to illness or disability, reliance on carers or representatives, digital exclusion, language barriers, and lack of awareness of entitlement. The Council will work with support groups and Social Services to promote the scheme to maximise assistance

Could the policy or function promote or contribute to equality and good relations between different groups? If so, how?

Yes. By providing targeted and compassionate support to households in receipt of Local Council Tax Support where a member is terminally ill, the policy helps reduce financial inequality and removes barriers faced by a clearly defined vulnerable group.

What further evidence is needed to understand the impact on equality?

No further evidence is required.

9. On the basis of the analysis above, what actions, if any, will you need to take in respect of each of the equality strands?

Age: No further action required.

Disability: No further action required.

Gender: No further action required.

Gender Reassignment: No further action required.

Marriage and Civil Partnership: No further action required.

Pregnancy and Maternity: No further action required.

Race: No further action required.

Religion and Belief: No further action required.

Sexual Orientation: No further action required.

10. Assistant Director:

I am satisfied with the results of this EIA. I undertake to review and monitor progress against the actions proposed in response to this impact assessment:

Signature of Assistant Director: