

The purpose of Aberdeen City Council is to protect the people and the place of Aberdeen from harm, enabling them to prosper and supporting them in the event of harm happening.

The purpose of an Integrated Impact Assessment is to evidence that Aberdeen City Council are making decisions in an informed way, and that the impact of decisions made is understood and accepted. The legislation that is considered within this assessment are:

- Section 2 [Equality Act 2010 protected characteristics](#)
- Section 3 [Socio-Economic](#)
- Section 4 [Human Rights](#)
- Section 5 [Children and Young People’s Rights](#)

The term ‘policy’ is used throughout this document and applies to policies, proposals, strategies, provision, criteria, functions, practice, budget savings and activities that includes delivery of our services.

1. About the Policy

1.1 Title
Non Domestic Rates (NDR) Empty Property Relief Scheme
1.2 What does this policy seek to achieve?
The Scottish Government devolved the power to create a local scheme for the above circumstances. This has been done with funding provided. Reducing the level of relief for empty properties would increase the cost of NDR for owners and create a saving for the Council.
1.3 Is this a new or existing policy?
Existing
1.4 Is this report going to a committee?
Yes
1.5 Committee name and date:
Council, 6 March 2024
1.6 Report no and / or Budget proposal number and / or Business Case reference number:
RES/24/061 - Budget option CR17
1.7 Function and cluster:
Corporate Services / Finance

Impacts

This section demonstrates the considerations that have been made in relation to the policy - and that the impact of proposals made is understood and accepted.

2: Equality Act 2010 - Protected Characteristics

Aberdeen City Council wants to ensure everyone is treated fairly. This section identifies the [protected characteristics](#) that the policy potentially affects and records the impact and mitigating steps.

2.1 What impact could this policy have on any of the below groups?

Protected Characteristic	What is the impact?			Neutral	Positive
	High	Medium	Low		
Age				✓	
Disability				✓	
Gender Reassignment				✓	
Marriage and Civil Partnership				✓	
Pregnancy and Maternity				✓	
Race				✓	
Religion or Belief				✓	
Sex				✓	
Sexual Orientation				✓	

2.2 In what way will the policy impact people with these protected characteristics?

The Non-Domestic Rates scheme is a Scottish Government scheme with a legislative basis. It applies to all non-domestic properties in Scotland consistently. The application of a local scheme to award empty property relief will affect different owners and tenants of specific properties however this will not favour or otherwise any protected characteristic, children and young people and others. The impact is exclusively on businesses therefore is not affecting individuals directly. Encouraging buildings that are empty to be brought back into use is a driver for changing the existing policy.

2.3 What considerations have been made in reaching the above assessment?

What internal or external data has been considered? What does this data tell us?

The existing NDR scheme data held by the Council based on current relief awarded that it was lower than had been anticipated for 2023/24 and that the collection rates was comparable to other NDR. There is no equalities data collected in respect of business rates.

What consultation and engagement and has been undertaken with officers and partner organisations?

No specific consultation has been undertaken.

What consultation and engagement and has been undertaken with people who may be impacted by this policy (e.g. citizens, community groups, or other people/groups)?

Aberdeen City Council launched a two-part public consultation to inform Elected Members set the 2024/25 Budget and future spending plans. Included in this was a specific question regarding reducing the value of relief and the public could nominate to leave the relief scheme at the same level or to modify, making it less favourable for businesses.

There were 2,654 respondents to the phase 2 consultation exercise.

33% of respondents to the consultation chose to leave the relief as currently set, with two thirds deciding to indicate that some change in relief should be considered. The largest response was almost 50% of people chose to select the full saving.

2.4 What mitigations can be put in place?

What mitigations are there against any negative impacts (if applicable)?	
The scheme targets empty properties being brought back into use therefore there is potential benefit in the city from owners being incentivised to identify appropriate uses for buildings. In the current financial climate this may not be immediately achievable.	
With mitigations in place, what is the new overall rating of the negative impact(s)?	High
	Medium
	Low
	Negative Impact Removed

3: Socio-Economic Impacts

This section is used to consider the impact of the policy on people who might be **unemployed, single parents**, people with lower **education** or **literacy**, **looked after children**, those with **protected characteristics** as examples.

Use this guide to understand more on socio-economic inequalities: [The Fairer Scotland Duty: Guidance for Public Bodies \(www.gov.scot\)](http://www.gov.scot)

3.1 What impact could this policy have on any of the below groups?

Group	Negative			Neutral	Positive
	High	Medium	Low		
Low income / income poverty – those who cannot afford regular bills, food, clothing payments.				✓	
Low and/or no wealth – those who can meet basic living costs but have no savings for unexpected spend or provision for the future				✓	
Material deprivation – those who cannot access basic goods and services, unable to repair/replace broken electrical goods, heat their homes or access to leisure or hobbies				✓	
Area deprivation – consider where people live and where they work (accessibility and cost of transport)				✓	
Socio-economic background – social class, parents' education, employment, income.				✓	

3.2 In what way will the policy impact people in these groups?

See 2.2 above

3.3 What considerations have been made in reaching the above assessment?

What internal or external data has been considered? What does this data tell us?

See 2.3 above

What consultation and engagement and has been undertaken with officers and partner organisations?

See 2.3 above

What consultation and engagement and has been undertaken with people who may be impacted by this policy? citizens, community groups, or other people/groups impacted by this policy?

See 2.3 above

3.4 What mitigations can be put in place?

What mitigations are there against any negative impacts (if applicable)?

See 2.3 above

With mitigations in place, what is the new overall rating of the negative impact(s)?

- High
- Medium
- Low
- Negative Impact Removed

4: Human Rights Impacts

The Human Rights Act 1998 sets out the fundamental rights and freedoms that everyone in the UK is entitled to. It incorporates the rights set out in the European Convention on Human Rights (ECHR) into domestic British law. The Human Rights Act came into force in the UK in October 2000

The Act sets out our human rights in a series of 'Articles'. Each Article deals with a different right.

Use this guide to understand more about [Human Rights](#).

4.1 What impact could this policy have on Human Rights?

Human Rights Article	Negative	Neutral	Positive
Article 6: Right to a fair trial		✓	
Article 7: No punishment without law		✓	
Article 8: Right to respect for private and family life, home and correspondence		✓	
Article 9: Freedom of thought, belief and religion		✓	
Article 10: Freedom of expression		✓	
Article 11: Freedom of assembly and association		✓	
Article 12: Right to marry and start a family		✓	
Article 14: Protection from discrimination in respect of these rights and freedoms		✓	
Article 1 of Protocol 1: Right to peaceful enjoyment of your property		✓	
Article 2 of Protocol 1: Right to education		✓	
Article 3 of Protocol 1: Right to participate in free elections		✓	

4.2 In what way will the policy impact Human Rights?

N/a

4.3 What mitigations can be put in place?

What mitigations are there against any negative impacts (if applicable)?

N/a

If mitigations are in place, does this remove the negative impact?

- No – negative impact remains
- Yes – negative impact reduced
- Yes - negative impact removed

5: Children and Young People’s Rights Impacts

The United Nations Convention has 54 articles that cover all aspects of a child’s life and set out the civil, political, economic, social and cultural rights that all children everywhere are entitled to. It also explains how adults and governments must work together to make sure all children can enjoy all their rights.

Children’s rights apply to every child/young person under the age of 18 and to adults still eligible to receive a “children’s service” (e.g. care leavers aged 18 – 25 years old).

The Conventions are also known as the “General Principles” and they help to interpret all the other articles and play a fundamental role in realising all the rights in the Convention for all children. They are:

1. Non-discrimination (Article 2)
2. Best interest of the child (Article 3)
3. Right to life survival and development (Article 6)
4. Right to be heard (Article 12)

You can [read the full UN Convention \(pdf\)](#), or [just a summary \(pdf\)](#), to find out more about the rights that are included.

5.1 What impact could this policy have on the rights of Children and Young People?

UNCRC and Optional Protocols	Negative	Neutral	Positive
Article 1: definition of the child		✓	
Article 2: non-discrimination		✓	
Article 3: best interests of the child		✓	
Article 4: implementation of the convention		✓	
Article 5: parental guidance and a child's evolving capacities		✓	
Article 6: life, survival and development		✓	
Article 7: birth registration, name, nationality, care		✓	
Article 8: protection and preservation of identity		✓	
Article 9: separation from parents		✓	
Article 10: family reunification		✓	
Article 11: abduction and non-return of children		✓	
Article 12: respect for the views of the child		✓	
Article 13: freedom of expression		✓	
Article 14: freedom of thought, belief and religion		✓	
Article 15: freedom of association		✓	
Article 16: right to privacy		✓	
Article 17: access to information from the media		✓	
Article 18: parental responsibilities and state assistance		✓	
Article 19: protection from violence, abuse and neglect		✓	
Article 20: children unable to live with their family		✓	
Article 21: adoption		✓	
Article 22: refugee children		✓	
Article 23: children with a disability		✓	
Article 24: health and health services		✓	
Article 25: review of treatment in care		✓	
Article 26: social security		✓	
Article 27: adequate standard of living		✓	
Article 28: right to education		✓	
Article 29: goals of education		✓	
Article 30: children from minority or indigenous groups		✓	

Article 31: leisure, play and culture		✓	
Article 32: child labour		✓	
Article 33: drug abuse		✓	
Article 34: sexual exploitation		✓	
Article 35: abduction, sale and trafficking		✓	
Article 36: other forms of exploitation		✓	
Article 37: inhumane treatment and detention		✓	
Article 38: war and armed conflicts		✓	
Article 39: recovery from trauma and reintegration		✓	
Article 40: juvenile justice		✓	
Article 41: respect for higher national standards		✓	
Article 42: knowledge of rights		✓	
Optional Protocol on a Communications Procedure		✓	

5.2 In what way will the policy impact the rights of Children and Young People?

N/a

5.3 What mitigations can be put in place?

What mitigations are there against any negative impacts (if applicable)?

N/a

If mitigations are in place, does this remove the negative impact?

No – negative impact remains

Yes – negative impact reduced

Yes - negative impact removed

6: Sign Off

Any further positive or negative impacts on individuals or groups that have been considered?
None
Overall summary of changes made as a result of impact assessment.
No changes have been made as a result of the impact assessment.
Outline of how impact of policy will be monitored.
Annual monitoring of the policy will include number of awards and collection levels, the Council is required to have a scheme in place for each financial year.
If there are any remaining negative impacts after mitigation, what is the justification for why this policy should proceed.
N/a

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Date	27 February 2024
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Date	27 February 2024