

Appendix A

Item 1: Exemptions

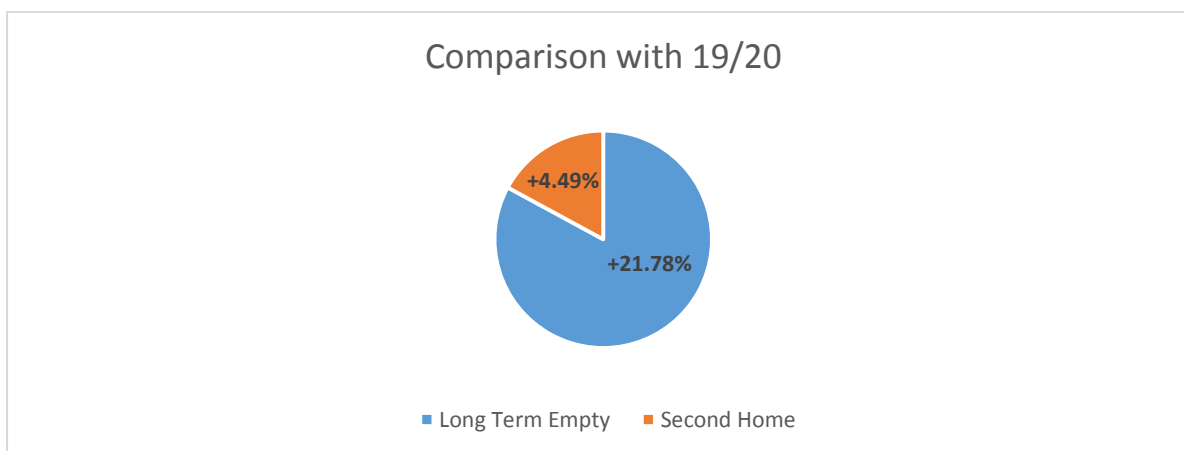
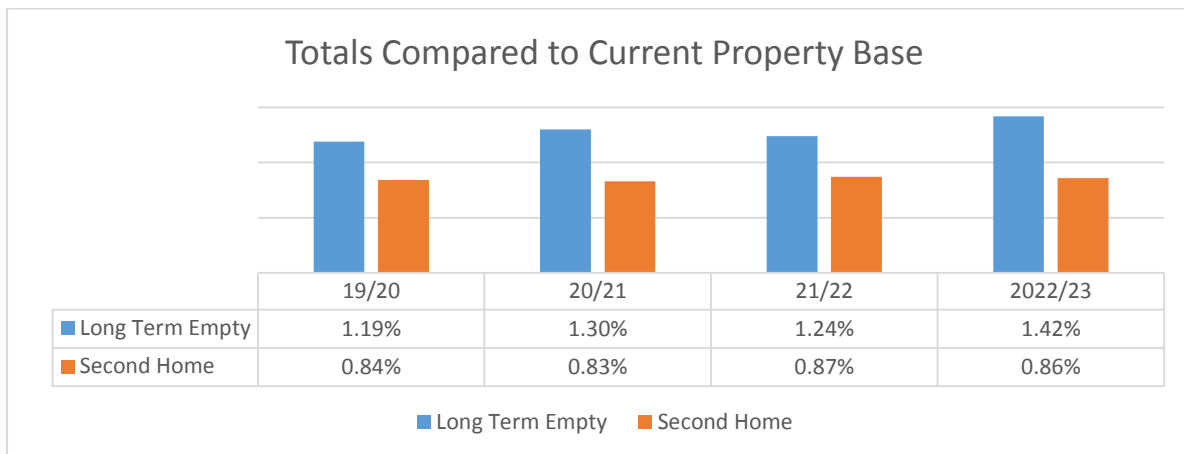
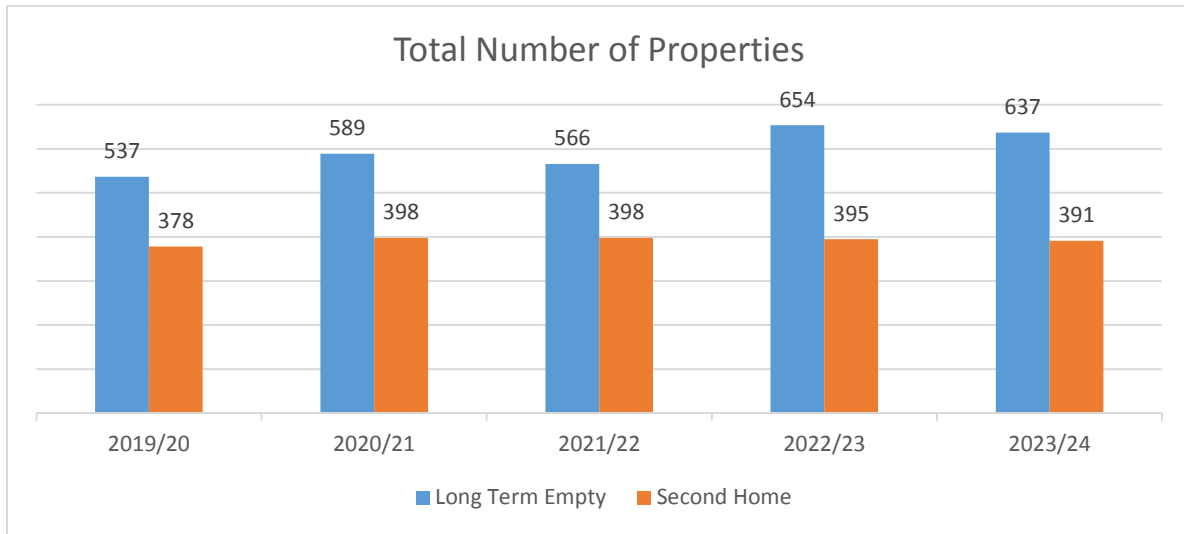
Classes of Dwellings	Definition	Application
Class 1	Dwellings being marketed for sale or where an offer to buy the dwelling has been accepted, time-limited for one year	Long-term empty properties and second homes
Class 2	Dwellings being marketed for let or where an offer to rent has been accepted, time-limited for one year	Long-term empty properties and second homes
Class 3	Annexes forming part of, or being treated as part of, the main dwelling	Long-term empty properties and second homes
Class 4	Dwellings which would be someone's sole or main residence if they were not residing in armed forces accommodation	Long-term empty properties and second homes
Class 5	Occupied caravan pitches and boat moorings	Second homes
Class 6	Dwellings where by virtue of a planning condition, year-round or permanent occupation is prohibited or has been specified for use as short-term holiday accommodation only or prevents occupancy as a person's sole or main residence	Second homes
Class 7	Job-related dwellings	Second homes

Item 2

Income	2019/20	2020/21	2021/22	2022/23	2023/24
Long Term Empty	£272,973	£399,251	£396,375	£483,685	£489,008
Second Home	£327,883	£328,339	£352,217	£292,134	£300,160

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Item 3



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Item 4

Parish	Long Term Empty	% of properties in parish
Rhyl	521	3.20%
Prestatyn	90	0.90%
Llangollen	35	1.63%
Corwen	33	2.77%
Denbigh	58	1.32%

Parish	Second Homes	% of properties in parish
Rhyl	63	0.39%
Prestatyn	55	0.57%
Llangollen	44	2.05%
Corwen	32	2.68%
Denbigh	20	0.45%

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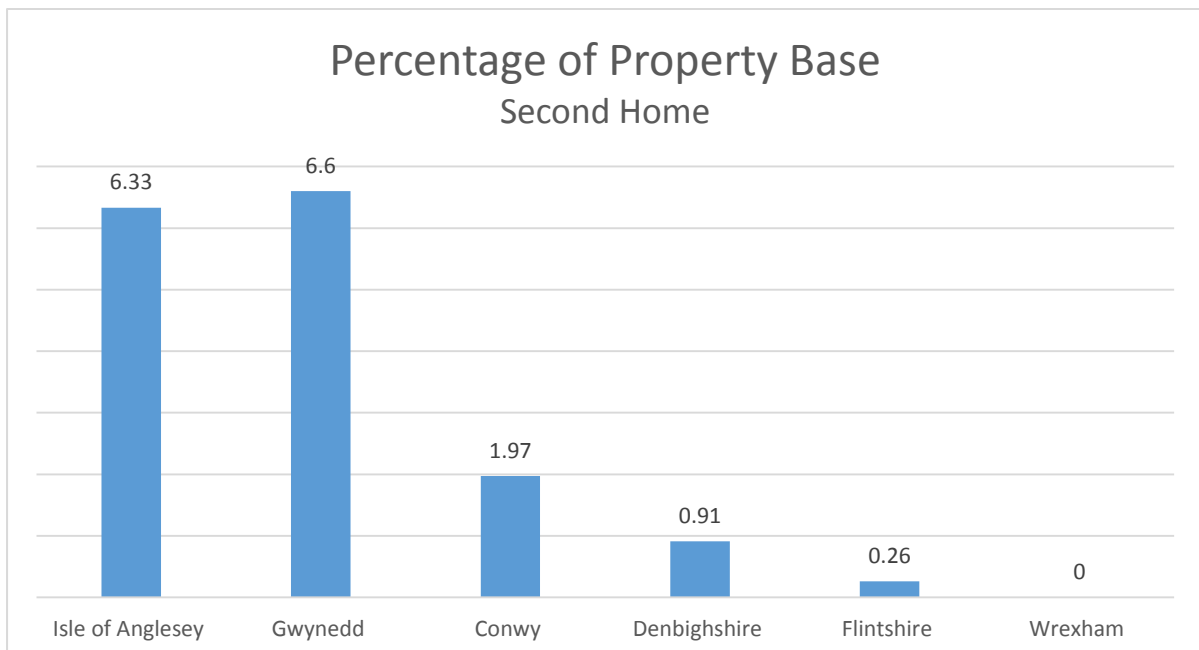
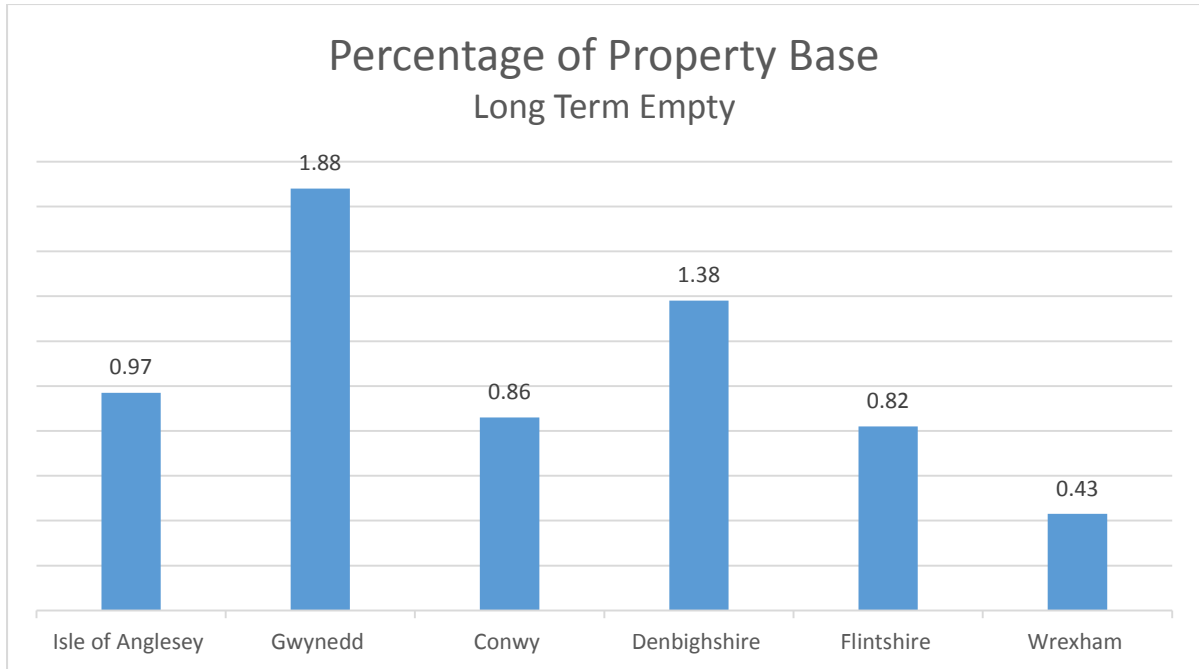
Item 5 –

Long Term Empty	22/23	23/24
Conwy	50%	50%
Gwynedd	100%	100%
Flintshire	50%	50%
Wrexham	50%	50%
Anglesey	100%	100%
Denbighshire	50%	50%

Second Homes	22/23	23/24
Conwy	50%	50%
Gwynedd	100%	150%
Flintshire	50%	50%
Wrexham	50%	50%
Anglesey	35%	50%
Denbighshire	50%	50%

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Item 5: Information extracted from Welsh Government, Statistics for Wales Release
January 2023: SFR 3/2023



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Item 6

Predicted Revenue from Long Term Empty properties.

Premium Increase	2024/25	2025/26
100%	£1,017,136	£1,057,821
125%	£1,271,420	£1,322,276
150%	£1,525,704	£1,586,731
175%	£1,779,988	£1,851,187
200%	£2,034,272	£2,115,642
225%	£2,288,556	£2,380,097
250%	£3,051,408	£2,644,552
275%	£3,559,976	£2,909,008
300%	£3,051,408	£3,173,463

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Item 6

Predicted Revenue from Second Homes.

Premium Increase	2024/25	2025/26
100%	£624,333	£649,306
125%	£780,416	£811,632
150%	£936,499	£973,959
175%	£1,092,582	£1,136,286
200%	£1,248,666	£1,298,612
225%	£1,404,746	£1,460,938
250%	£1,404,749	£1,623,265
275%	£1,716,315	£1,785,592
300%	£1,872,999	£1,947,918

Relevant Considerations

The legislation which allows local authorities to charge up to 300% from April 2023 can be found here: <https://www.legislation.gov.uk/wsi/2022/370/contents/made>

WG provided a statement in March 2022 outlining their commitment to address the issue of second homes and unaffordable housing. This can be found here:

<https://www.gov.wales/new-tax-rules-second-homes>