

Council Tax Review of Long Term Empty (LTE) and Second Home (SH) Council Tax Premiums

Appendix 1: Premium Review Data

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Figure 1: Total Number of Properties by Authority in North Wales 2025/26

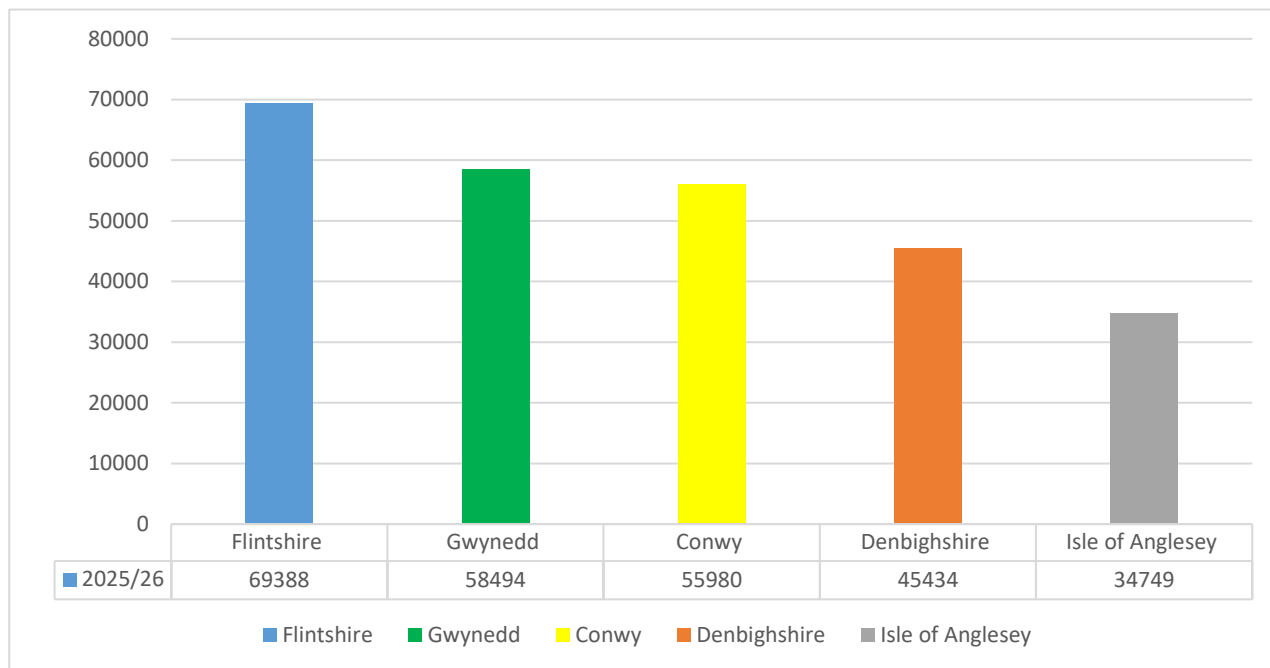
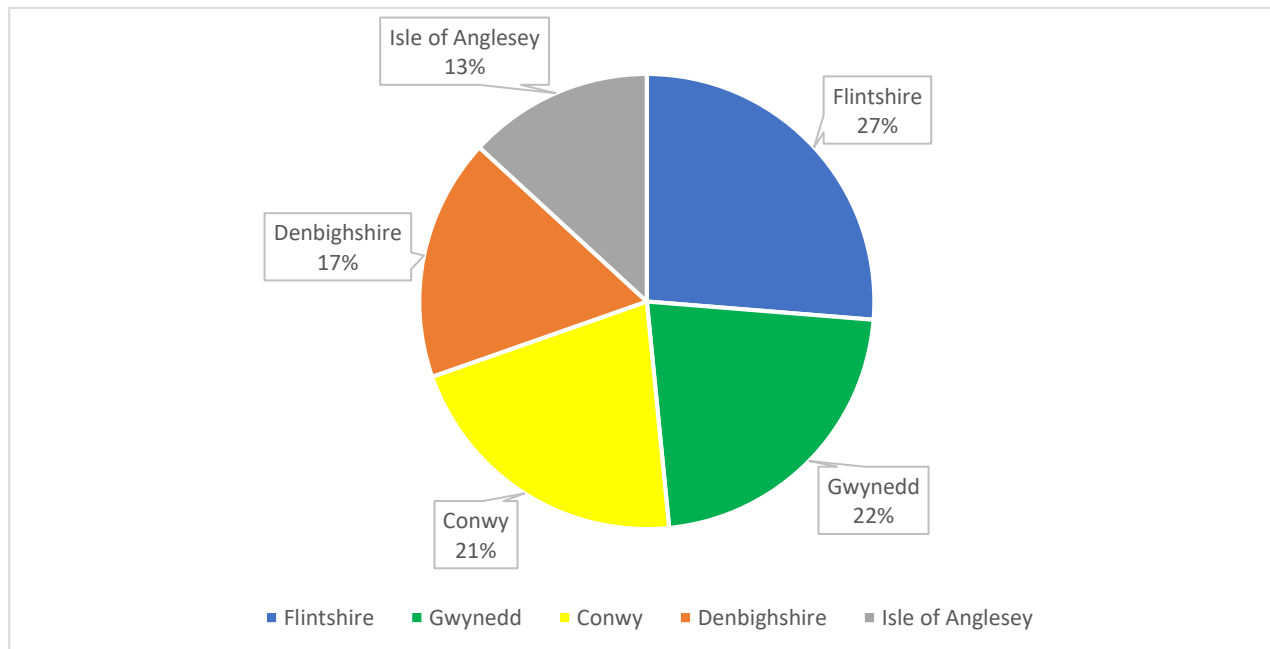


Figure 2: Percentage of Total Properties by Authority in North Wales 2025/26



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Figure 3: **Percentage of Total LTE Properties by Authority in North Wales April 2025/26**

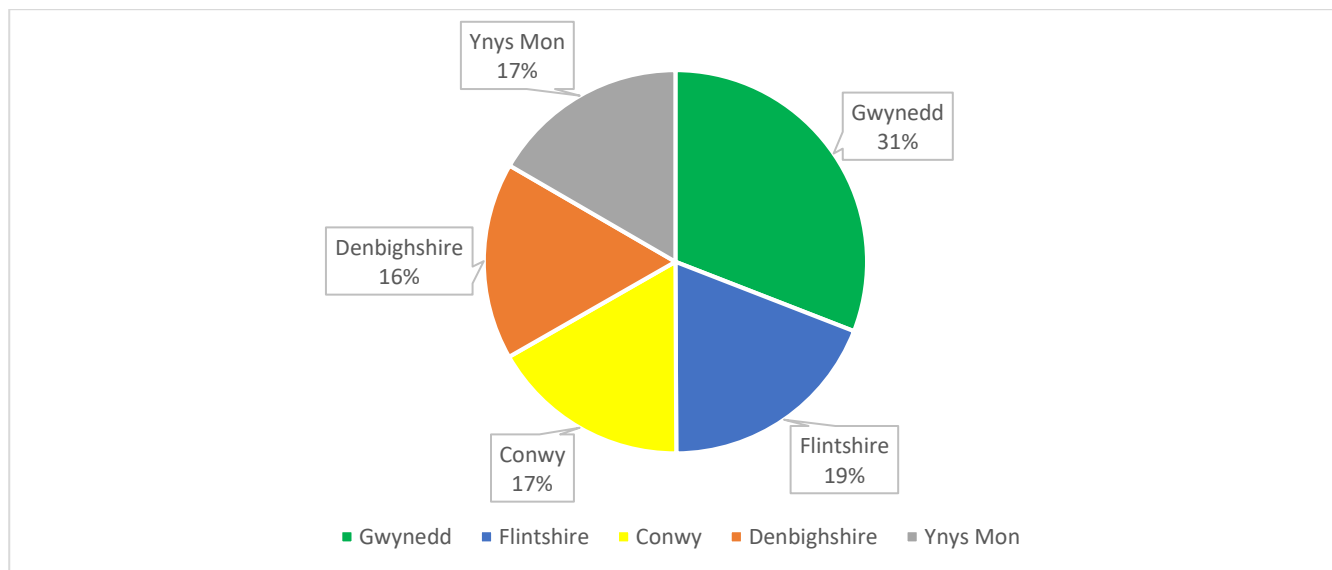


Figure 4: **Percentage of Total SH Properties by Authority in North Wales April 2025**

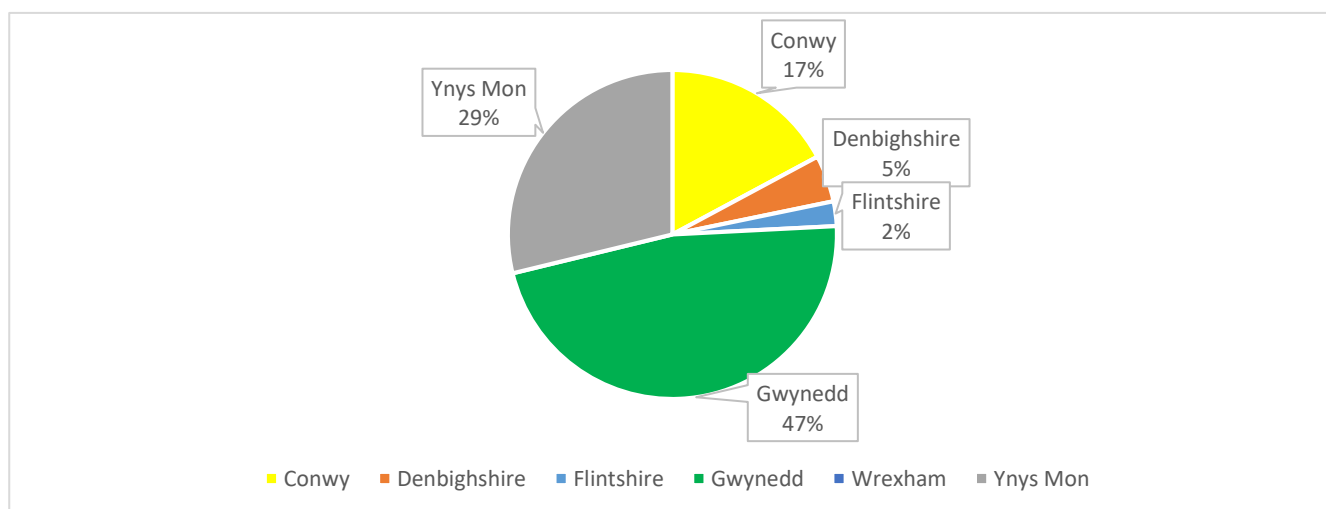
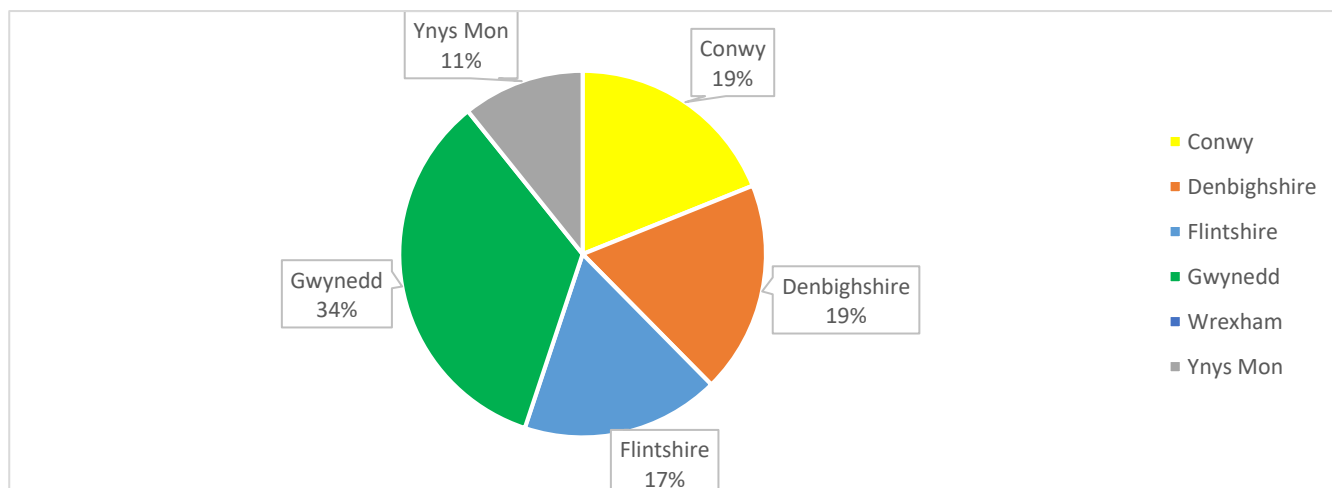


Figure 5: **Percentage of Total LTE Properties (empty over 5 years) by Authority in North Wales April 2025**



Appendix 1: Council Tax Long-Term Empty (LTE) and Second Home (SH) Premium Review Data

Denbighshire is the second smallest of the five highlighted North Wales Councils in terms of total property numbers, accounting for approximately 17% of the overall stock (ranking 4th out of 5).

The total number of LTE properties has decreased in Denbighshire since April 2024, now accounting for 16% of the region's 3,427 LTE properties in April 2025 (ranking 5th out of 5). Early indications suggest the increases in premiums on LTE properties (standard) is having the desired effect with a reduction in the numbers of LTE properties.

Denbighshire has the joint second highest proportion of properties LTE for more than 5 years out of 5 North Wales Councils, which have remained static since April 2024.

Denbighshire has 5% of the total 9282 SH properties across North Wales.

Long-Term Empty Properties:

As of **April 2025**, there are **570 LTE properties** in Denbighshire, down from **696 in April 2024**. This reduction suggests a potentially positive impact from the increased LTE premium charge introduced in April 2024.

The number of LTE premium properties can fluctuate on a daily basis and totals can drop due to:

- **External factors**, such as, being deleted from the Council tax list by the **Valuation Office** for being derelict or under major renovation.
- Falling in to one of the **Premium Exception** categories (being marketed for sale/let etc.)
- Being transferred to the **Non-Domestic list** as a self-catering holiday let.

Long-Term Empty Properties (empty over 5 years) in Denbighshire:

As at **April 2025**, **172 (30%)** of the total LTE properties in Denbighshire have been empty for over five years. This has increased from **25% in 2024**. The minimal change in this figure may indicate the need to review and potentially increase the premium charge to further encourage these properties to be brought back into use.

Appendix 1: Council Tax Long-Term Empty (LTE) and Second Home (SH) Premium Review Data

A review of the **173 recorded** LTE properties in Denbighshire that had been empty for over five years **in April 2024** shows the following:

- 134 properties remain empty. Work is ongoing to engage with owners, in collaboration with Housing and Empty Homes teams, to bring these properties back into use.
- 25 properties are now occupied, including 5 that are being used as Second Homes.
- 9 properties have been sold and are now occupied.
- 6 properties have been sold and remain empty, but are currently undergoing renovation with the intention of bringing them back into use.

The LTE premium for properties empty over 5 years was introduced in Denbighshire in **April 2024** at 50% above the standard LTE premium rate, meaning from:

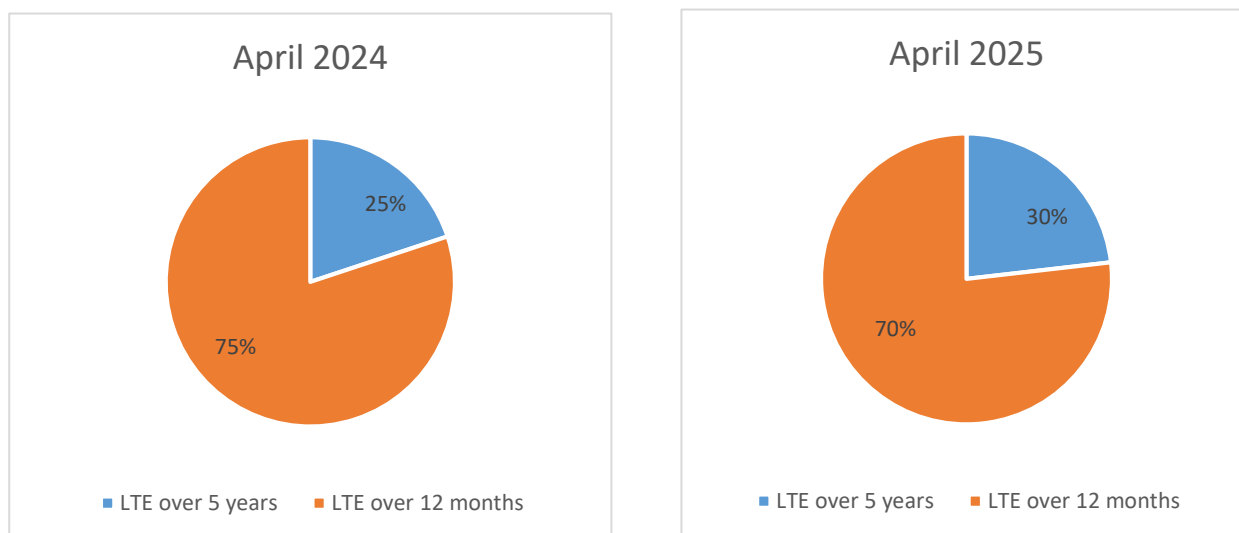
- 1st April 2024 these properties would be charged 150% premium on top of the standard Council Tax charge, and;
- 1st April 2025 these properties would be charged 200% premium on top of the standard Council Tax charge
- The number of these properties can fluctuate on a daily basis.

Table 1: Total LTE properties over 5 years in Denbighshire

LTE 5+ years	Total
2025	172
2024	173

Appendix 1: Council Tax Long-Term Empty (LTE) and Second Home (SH) Premium Review Data

Figure 6: Denbighshire LTE Property Status



Second Homes:

- The SH premium was introduced in Denbighshire in April 2019 at 50%
- From April 2024 the SH premium increased to 100% over the standard charge
- From April 2025 the SH premium will increase to 150% over the standard charge
- As at **April 2025** there are 427 SH properties in Denbighshire.
- The number of SH premium properties can fluctuate on a daily basis and totals can drop due to:
 - Falling in to one of the **Premium Exception** categories (Planning restriction to holiday let use only, or annexe)
 - Being transferred to the **Non-Domestic list** as a self-catering holiday let.

Table 2: **Total Number of Second Homes in Denbighshire**

Year	Total
2025	427
2024	434
2023	393

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Table 3: Total Number of LTE & SH Properties by Band April 2025

By Property Band (April 2025)	A	B	C	D	E	F	G	H	I	Total
LTE	122	157	104	85	48	38	13	2	1	570
SH	60	71	108	85	38	38	15	6	6	427
LTE 5+ years	46	40	33	27	11	9	6	0	0	172

Total current number of excepted LTE & SH properties (no premium charged):

As at April 2025, there are **171 premium excepted** properties, listed below, these properties are **in addition** to the current LTE & SH property totals:

- where the premium exception has a maximum award period (Class 1 & 2) these properties will move back to the LTE or SH premium rate after the 12 months expires.
- where there is no expiry to the premium exception (Classes 3,4,5,6 & 7) the premium will not be charged indefinitely whilst the property meets the criteria

Appendix 1: Council Tax Long-Term Empty (LTE) and Second Home (SH) Premium Review Data

Table 4: *Premium Exceptions April 2025*

Premium Exceptions Class:	Total
Class 1 - properties being marketed for sale (up to 12 months)	131
Class 2 - properties being marketed for let (up to 12 months)	5
Class 3 - planning condition restricts use to annexe	7
Class 4 - unoccupied armed forces accommodation	1
Class 5 - occupied caravan pitches/boat moorings (second homes only)	2
Class 6 - planning restriction for holiday let and not sole/main residence (second homes only)	22
Class 7 - job-related dwelling (second homes only)	3
Total	171

Table 5: *LTE & SH Premium Collection Rates:*

Financial Year	LTE & SH Premiums	Overall Council Tax
2023/24	100%	97.4%
2024/25	95.63%	97.1%

The premium collection rates above indicate that homeowners are actively paying the premium charge.

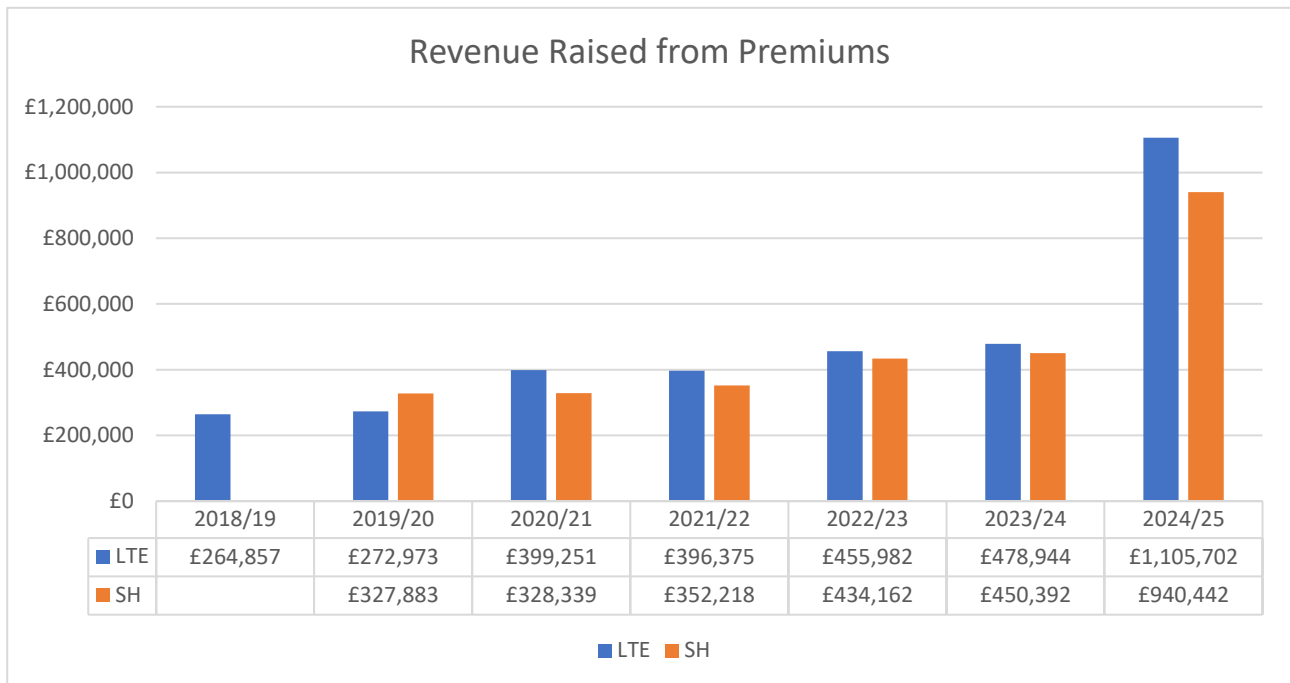
Revenue Raised:

Key considerations:

- The LTE Premium was introduced in April 2018.
- The SH Premium introduced in April 2019.
- Targeted exercises carried out to identify more second homes which resulted in an increase in totals after April 2019.
- The LTE & SH premiums raised from 50% to 100% from April 2024, and an additional 50% premium on LTE properties empty over 5 years.

Appendix 1: Council Tax Long-Term Empty (LTE) and Second Home (SH) Premium Review Data

Figure 7: Revenue Raised from Premiums



Challenges to the premium charge 2024/25

- No formal Stage 1 or 2 complaints have been received by the service directly relating to the LTE & SH premium charge.
- 12 challenges to the premium charge have been received from home owners via Cllrs/MP/MS
- 3 appeals as a result of the premium charge have been made to the Valuation Tribunal for Wales: 1 was dismissed by the Tribunal, and 2 were withdrawn by the customer following a temporary S13a awarded to support the customer to bring the LTE property back in to use.

Appendix 1: Council Tax Long-Term Empty (LTE) and Second Home (SH) Premium Review Data

Example of premium charges from April 2025:

The tables below outline the total annual Council Tax charge for LTE properties (empty over 5 years) from **April 2025 with the proposed 25% annual increase from April 2026 up to the maximum 300%**, inclusive of:

- the standard 100% Council Tax charge
- current agreed 150% standard premium rate for LTE properties, and additional 50% premium rate for LTE properties over 5 years’.
- the proposed premium charge annual increase from April 2026 at 25% up the maximum 300% allowable in legislation.

The calculations do not include the usual annual Council tax percentage increase.

Table 6: *Example of Premium charges*

Band A	Standard Charge	From April 2025 (incl. 200% Premium)	From April 2026 (incl. 225% Premium)	From April 2027 (incl. 250% Premium)	From April 2028 (incl. 275% Premium)	From April 2029 (incl. 300% Premium)
Rhyl	£1,473.19	£4,419.57	£4,787.87	£5,156.17	£5,524.46	£5,892.76
Prestatyn	£1,487.42	£4,462.26	£4,834.12	£5,205.97	£5,577.83	£5,949.68
Llangollen	£1,492.87	£4,478.61	£4,851.83	£5,225.05	£5,598.26	£5,971.48
Corwen	£1,516.64	£4,549.92	£4,929.08	£5,308.24	£5,687.40	£6,066.56
Denbigh	£1,481.09	£4,443.27	£4,813.54	£5,183.82	£5,554.09	£5,924.36

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Band D	Standard Charge	From April 2025 (incl. 200% Premium)	From April 2026 (incl. 225% Premium)	From April 2027 (incl. 250% Premium)	From April 2028 (incl. 275% Premium)	From April 2029 (incl. 300%Premium)
Rhyl	£2,209.78	£6,629.34	£7,181.79	£7,734.23	£8,286.68	£8,839.12
Prestatyn	£2,231.13	£6,693.39	£7,251.17	£7,808.96	£8,366.74	£8,924.52
Llangollen	£2,239.30	£6,717.90	£7,277.73	£7,837.55	£8,397.38	£8,957.20
Corwen	£2,274.96	£6,824.88	£7,393.62	£7,962.36	£8,531.10	£9,099.84
Denbigh	£2,221.63	£6,664.89	£7,220.30	£7,775.71	£8,331.11	£8,886.52

Band I	Standard Charge	From April 2025 (incl. 200% Premium)	From April 2026 (incl. 225% Premium)	From April 2027 (incl. 250% Premium)	From April 2028 (incl. 275% Premium)	From April 2029 (incl. 300%Premium)
Rhyl	£5,156.15	£15,468.45	£16,757.49	£18,046.53	£19,335.56	£20,624.60
Prestatyn	£5,205.97	£15,617.91	£16,919.40	£18,220.90	£19,522.39	£20,823.88
Llangollen	£5,225.03	£15,675.09	£16,981.35	£18,287.61	£19,593.86	£20,900.12
Corwen	£5,308.24	£15,924.72	£17,251.78	£18,578.84	£19,905.90	£21,232.96
Denbigh	£5,183.80	£15,551.40	£16,847.35	£18,143.30	£19,439.25	£20,735.20

Article 4 Direction in Planning:

Local planning authorities now have the power to require planning permission for changes of use between permanent residential properties, second homes and short term holiday lets by removing permitted development rights through the introduction of an Article 4 Direction. This would allow when a planning application is submitted, the authority to identify and regulate:

1. Main homes
2. Second homes
3. Short-term accommodation

It should be noted that the provisions would not apply retrospectively and that existing authorised short term holiday lets and second homes would not require planning permission to continue in that use.

Denbighshire planning does not currently have an Article 4 scheme in place for LTE & SH properties.

In Denbighshire: (Source: The Office of National Statistics, Welsh Government)

- **House price:**
- The average house price in Denbighshire increased slightly in September 2024 by 1.9% from September 2023. Across Wales, there was little change in the average house price over the same period.
- **Monthly rent:** Private rents rose in Denbighshire in October 2024 by 6.0% compared to October 2023. This was lower than the rise in Wales (7.9%) over the year.
- **First-time buyers:** The average price paid in Denbighshire by first-time buyers in September 2024 (provisional) rose by 2.4% than in September 2023 (revised).

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Table 7: LTE & SH Premium Timeline

Key Dates	Action
01.04.2017 - – new legislation introduced	WG introduced legislation to allow Local Authorities to raise a premium of up to 100% on LTE & SH properties. DCC approved the introduction of LTE & SH premium rates from April 2018
From 01.04.2018	LTE property premium raised at 50%
From 01.04.2019	SH property premium raised at 50%
April 2023 – new legislation introduced	WG increased the maximum level at which local authorities can set council tax premiums from 100% to 300%
September 2023	DCC approved, at Full Council meeting, the increase of the LTE & SH property premium charges from April 2024
From April 2024	LTE & SH property standard premium charge increased to: • 100% from April 2024 • 150% from April 2025, and; properties that have been unoccupied and unfurnished for 5 years or more pay an additional higher premium at 50% more than the standard premium.

Table 8: Key Dates

Date	Meeting
17.02.2025	CET
03.03.2025	Cabinet briefing
02.06.2025	Cabinet Briefing
10.06.2025	Members Workshop

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Council Tax Long-Term Empty (LTE) and Second Home (SH) Premium Review Data

24.06.2025	Cabinet
26.06.2025	Communities Scrutiny Committee
8 th July	Full Council