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Re: Council Tax Premium – Second Homes

You may be aware that the Welsh Assembly Government have introduced legislation (Section 139 of the Housing Act (Wales) 2014 and appended to Section 12A of the Local Government Finance Act 1992). This legislation provides a provision for Local Authority's to raise a premium of up to 100% on long term empty properties and second homes.

Denbighshire County Council decided on the 4th December 2017, at a Full Council meeting, that a 50% premium will be raised on properties that have been empty and substantially unfurnished for 12 months or more from 1st April 2018 and properties classed as second homes from April 2019.

The purpose of this premium is intended to help Local Authorities to:

- Bring long-term empty homes back into use to provide safe, secure and affordable homes: and
- Support local authorities in increasing supply of affordable housing and enhancing the sustainability of local communities.

There will be however, certain classes of exemptions where the Council Tax premium won't be charged. These are:

Dwellings	
Classes of Dwellings	Definition
Class 1	Dwellings being marked for sale - time limited for one year *
Class 2	Dwellings being marked for let - time-limited for one year *
Class 3	Annexes forming part of, or being treated as part of the main dwelling
Class 4	Dwellings which would be someone's sole or main residence if they were not staying in Armed Forces accommodation

dwellings

Classes of Dwellings	Definition
Class 5	Occupied caravan pitches and boat moorings
Class 6	Seasonal homes where year-round occupation is prohibited
Class 7	Job-related dwellings

*The 12 months' time limit for Class 1 and 2 is effective from now. If the property is for sale or to let now, then the 12 month period will have started from the date that the property was placed on the market.

The 50% premium will be charged from, or after, 1st April 2019 depending on when the property became a second home or an unoccupied property.

You will need to know when your property became a second home or unoccupied, as this will be a guide as to when the premium will be charged. Remember if your circumstances change at any time, then you will need to notify the Council as this may effect your Council Tax charge.

If you believe you are eligible for one of the above exemptions, please contact the Council Tax Team by emailing revenues@denbighshire.gov.uk with the relevant information, or call 01824 706468. Further information can be found at www.denbighshire.gov.uk/counciltax.

Empty Homes Assistance

If you have an empty property and would like assistance with getting it back into occupation, Denbighshire County Council have an Empty Homes Team that may be able help in various ways. Please email built.environment@denbighshire.gov.uk for further information.