

Residential land availability

An assessment of residential land provision in Ireland



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Available zoned land must align with higher housing targets

Shortage of land to meet targets in EMRA and Southern regions

Alignment with infrastructure delivery crucial

Economist

Dermot O'Leary

T +353 1 641 9167 E dermot.c.oleary@goodbody.ie

Dermot O'Leary
+353-1-641 9167
dermot.c.oleary@goodbody.ie

Terminology

In this report there are a wide range of acronyms used, as such to facilitate comprehension and ensure the reader is able to easily comprehend these a list of all acronyms used is outlined below:

- **AA** – Appropriate Assessment
- **ABP** – An Bord Pleanála
- **AIRO** – All-Island Research Observatory
- **BCMS** – Building Control Management System
- **BUA** – Built Up Areas
- **CDP** – County / City Development Plan
- **CIS** – Construction Information Services
- **CSG** – Sustainable Residential Development and Compact Settlement Guidelines for Planning Authorities
- **DHLGH** – Department of Housing, Local Government & Heritage
- **DLR** – Dún Laoghaire–Rathdown
- **EMRA** – Eastern and Midland Regional Assembly
- **ESRI** – Economic and Social Research Institute
- **FDI** – Foreign Direct Investment
- **GFC** – Global Financial Crisis
- **Ha** – Hectare
- **HDOE** – Housing Delivery Oversight Executive
- **HDT** – Housing Delivery Test
- **HNDA** – Housing Need and Demand Assessment
- **HST** – Housing Supply Target, used interchangeably with “Future/Additional Household Demand” in this report
- **HZCR** – Historical Zoned Completion Rate
- **IDA** – Industrial Development Agency
- **IZCR** – Implied Zoned Completion Rate
- **JR** – Judicial Review
- **KPMG-FA** – KPMG Future Analytics
- **LA** – Local Authority
- **LAP** – Local Area Plan
- **MASP** – Metro Area Strategic Plan
- **NDP** – National Development Plan
- **NPF** – National Planning Framework
- **NPO** – National Policy Objective
- **NRLUAS** – National Residential Land Use and Activation Study
- **NSO** – National Strategic Outcomes
- **NSS** – National Spatial Strategy
- **NUTS** – Nomenclature of Territorial Units for Statistics
- **NWRA** – Northern and Western Regional Assembly
- **OPR** – Office of the Planning Regulator
- **RFRA** – Regional Flood Risk Assessment
- **RSES** – Regional Spatial & Economic Strategy
- **RSO** – Regional Strategic Outcome
- **RZLT** – Residential Zoned Land Tax
- **SDZ** – Strategic Development Zone
- **SEA** – Strategic Economic Assessment
- **SRA** – Southern Regional Assembly
- **TOD** – Transport Orientated Developments
- **ZCR** – Zoned Completion Rate

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Introduction

A review of the National Planning Framework (NPF) offers the opportunity for a “reset” in Irish housing policy that was recently called for by the Commission on Housing in Ireland. The NPF is the key policy document that underpins the process of housing delivery in Ireland over the coming years. It is a comprehensive document that addresses issues such as household formation, appropriate planning, combatting urban sprawl, among other issues. The Review must take account of the changed circumstances with regard to population growth, interest rates and viability relative to when the NPF was first published in 2018. A lot is at stake.

To deal with a housing deficit, estimated by the Housing Commission of 235,000 units, and with ongoing growth in the population over the next twenty years, Ireland needs to substantially increase housing supply. While the scale of the increase in output required is a source of debate, it is abundantly clear that housing targets will need to increase substantially from the Irish Government’s previous target of 33K units per annum under its *Housing for All* programme.

This has important knock-on implications for policymakers in a range of interconnected areas such as physical infrastructure (water, electricity, roads, broadband), social infrastructure (healthcare, schools), construction capacity, funding and zoned land. The provision of adequately serviced land for residential delivery is a core element of the NPF. Despite its importance in achieving housing supply targets over the coming years, there has, to date been a paucity of published research on the issue of residential serviced land, including its scale, location, density and the extent of residential yield from it. This report aims to address this deficiency.

The report is structured as follows:

Section 1 lays out our key conclusions and policy recommendations to ensure adequate residentially zoned land is available to meet housing targets.

Section 2 describes the main features of the strategic planning process with regard to delivering housing in Ireland. This is done through the hierarchical process of the National Development Plan (NDP), National Planning Framework, the Regional Spatial and Economic Strategies (RSES) and the County Development Plans (CDPs).

Section 3 deals with the issue of population and housing requirements. This is the crucial assumption that drives the need for residential zoned land. The draft NPF relies on new projections on household flows, but there are other plausible scenarios that point to higher needs than the 50K per annum cited in the NPF.

Section 4 provides a detailed analysis of the main aspects of housing supply targets and zoned serviced land in the current and former CDPs of the 31 local authorities across Ireland, as published in their respective “Core Strategy”.

Section 5 presents a new database of land across Ireland that uses the mapping exercise of the Residential Zoned Land Tax (RZLT) as its original source. The goal here is to identify the extent of land that is currently zoned residential. We then make assumptions on the basis of location and guidance on density to ascertain whether this is sufficient to achieve the housing targets over the coming years.

Section 6 assesses the experience of bringing land through from planning to commencement, using a database on applications, permissions and commencements.

Section 7 utilises a unique survey of landbanks among the largest homebuilders in the country to examine the reasons for delays and non-commencement on certain sites.

Section 1 Conclusions & Recommendations on residential land provision

This report provides a deep-dive analysis of the planning and development hierarchy in Ireland as far as it relates to the provision of residential zoned and serviced land in Ireland. It is complemented by comprehensive new data on the extent of zoned land in Ireland (from the RZLT database) and detailed work on the activation of residential sites (the National Residential Land Use and Activation Study), with data provided by KPMG Future Analytics.

The purpose of the report is to enhance the evidence base for the Review of the National Planning Framework (NPF) to ensure that there is sufficient serviced and zoned land to meet higher housing requirements over the coming years. The process that eventually leads to a completion of a home for people to live in is a long one, involving place-making, community engagement, planning, finance, development, and policy, among other elements. Ensuring that there is sufficient available zoned and serviced land available provides the foundation to build upon.

We have divided our conclusions and recommendations into a number of different categories:

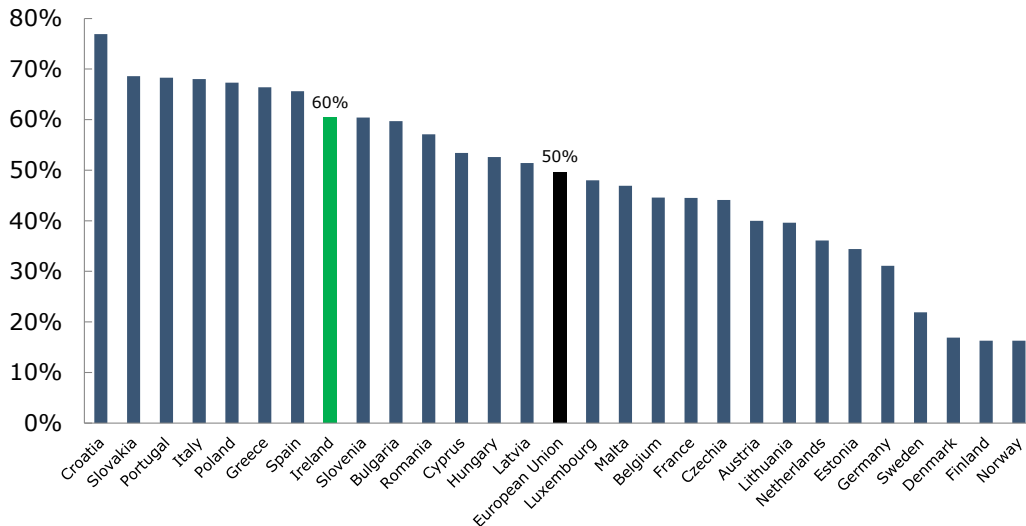
Housing target of 50K units per annum in Draft NPF is conservative

- The Draft NPF sets out a home completion target of 50K units per annum, but the underlying assumptions around this target look conservative in a number of respects. The ESRI has updated its population and household projection scenarios for the purposes of informing the NPF. Its baseline scenario to 2040 is for the population to grow by 0.9% per annum to 2040, with growth weighted to the first part of this period to 2030. This sees the population reach 6.1m under its baseline scenario. Under its Low Migration scenario, the population reaches 5.9m and in the High Migration scenario the population reaches 6.31m by 2040.
- Policymakers have consistently underestimated net inward migration into Ireland over recent decades. There is a risk that this may occur again under the baseline scenario which assumes net inward migration of 35K per annum up to 2030 and 20K per annum thereafter. Population growth has already exceeded the annual average assumed in the High Migration scenario over the past two years since Census 2022, with the population already standing at 5.38m in April 2024.
- To convert population estimates into household projections, important assumptions are made in relation to obsolescence and household size. The ESRI's analysis presents a range of scenarios around these variables. The analysis, however, does not account for the existing housing deficit, estimated by the Housing Commission to be c.235K units. The key difference here is in relation to assumptions around household size and headship rates by age cohort. It is the Housing Commission's view, which we share, that the average household size in Ireland is artificially inflated due to the lack of housing supply since the Global Financial Crisis (GFC) in particular. Taking account of this yields an estimate of housing requirements in excess of 50K per annum. We model for two additional scenarios – 55K and 60K per annum – in this report.

RECOMMENDATION 1

Ensure that housing targets account for the existing housing deficit that is reflected in inflated household sizes and a higher proportion of working age adults living at home with parents.

Share of 18-34 year olds living with their parents in 2023



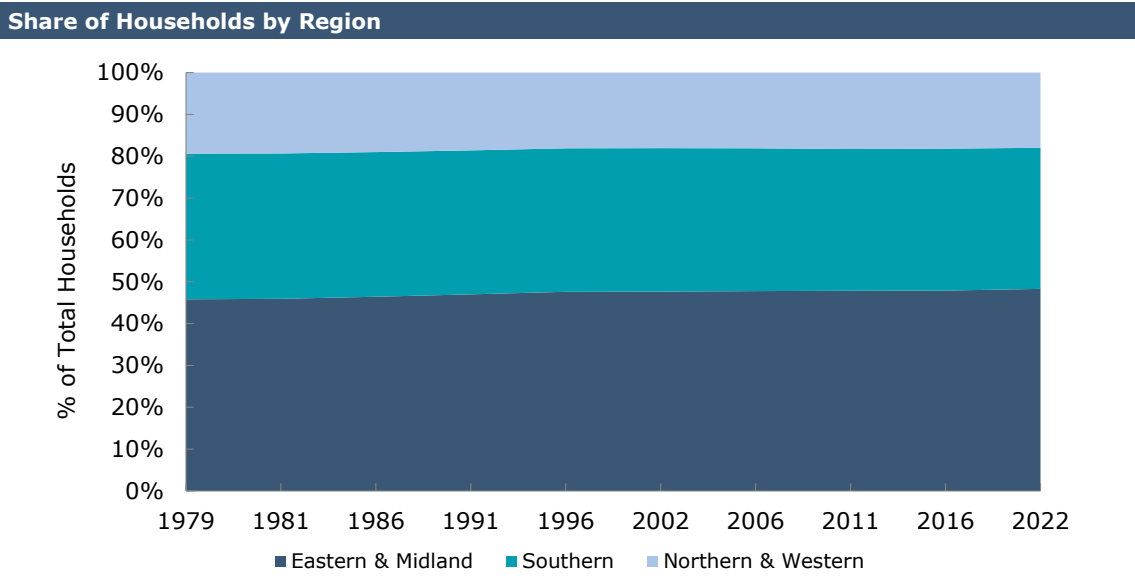
Source: Eurostat

Balanced growth aspirations must not hold back development in the east of the country

- “Balanced regional development” has been a policy goal in Ireland since the adoption of the National Development Plan (2000-2006). It is formalised in the NDP through the objective that the “projected level of population and employment growth in the Eastern and Midland Regional Assembly (EMRA) area will be at least matched by that of the Northern and Western (NWR) and Southern Regional Assembly (SRA) areas combined. The NPF also states that 75% of the growth is to be outside Dublin and its suburbs.
- This policy appears to stem from a perception that Dublin and the wider EMRA region represents an outsized share of population, households and jobs. However, the data shows that Dublin’s share of households nationally has fallen over recent decades. Dublin accounted for 28% of households in Census 2022, down from 30% in 1979. Its share is not out of line with other peer cities in Europe with a population under 10m people. The share in the Mid-East region has risen from 10% to 14%, partly reflecting inward migration from the capital. Overall, the EMRA region accounts for 48% of households, up only three percentage points from 1979 and unchanged in the past thirty years.
- These objectives are a driver of the regional projections, but conflict with the reality that Ireland’s economic model is still heavily reliant on internationally-traded services which are attracted to the agglomeration effects and talent that is common to cities. While the Industrial Development Agency (IDA) has been very successful in attracting Foreign Direct Investment (FDI) to all areas of the country, it is ultimately the choice of these footloose international companies to decide where to locate. Talent and, increasingly, housing are among the most important factors in these decisions. Official population projections suggest that c.60% of the population growth will occur in EMRA.

RECOMMENDATION 2

Regional population, household and housing supply targets within the NPF should not restrict the growth in any particular region. Each region will have its own drivers of economic development and these should be considered on their own merits.



Source: Goodbody, CSO

Extent of residential land availability heavily skewed to Northern and Western Region

- Availability of fully serviced, residentially-zoned land in the correct locations is crucial if housing targets are to be met over the coming years. The availability of data to answer this fundamental question is poor in Ireland. County Development Plans (CDPs) do not contain thorough information on this topic and are incomplete across the 31 Local Authorities (LAs). Myplan.ie, an initiative of the Department of Housing, Local Government and Heritage (DHLGH) does not contain this information at the time of writing.
- Our analysis uses a new dataset created for the purposes of the proposed introduction of the Residential Zoned Land Tax (RZLT) to assess the extent of serviced zoned land across the country. This National Residential Land Use and Activation Study (NRLUAS) has been carried out for us by KPMG Future Analytics (KPMG-FA). It covers each of the 31 LAs. While this dataset may contain land that is not available for immediate delivery of housing (due to planning, infrastructural, ownership, viability etc), we believe it is the most detailed and accurate source of information to inform our analysis on residential land availability. Further spatial analysis is required to identify issues in relation to mobilising specific sites which are zoned and serviced.
- Using the methodology outlined in detail in Section 5, we estimate that there are currently 7,911 hectares (ha) of residentially zoned, serviced land with no active planning associated with it across Ireland. The location of this available land, however, is out of line with both the current regional distribution of households in Ireland and targets contained in the NPF. 40% of the land is in the Northern and Western region, compared to 18% of households. EMRA accounts for 34% of the available land, compared to 48% of households.

RECOMMENDATION 3

The DHLGH and the LAs should ensure that accurate, up-to-date information is available on land availability across the country to inform their decisions around the provision of housing. This should utilise the most advanced GIS methods and be published on a platform such as myplan.ie and data.gov.ie, aligning with the government’s goal of promoting innovation and transparency through the publication of Irish Public Sector data in open, free and reusable formats.

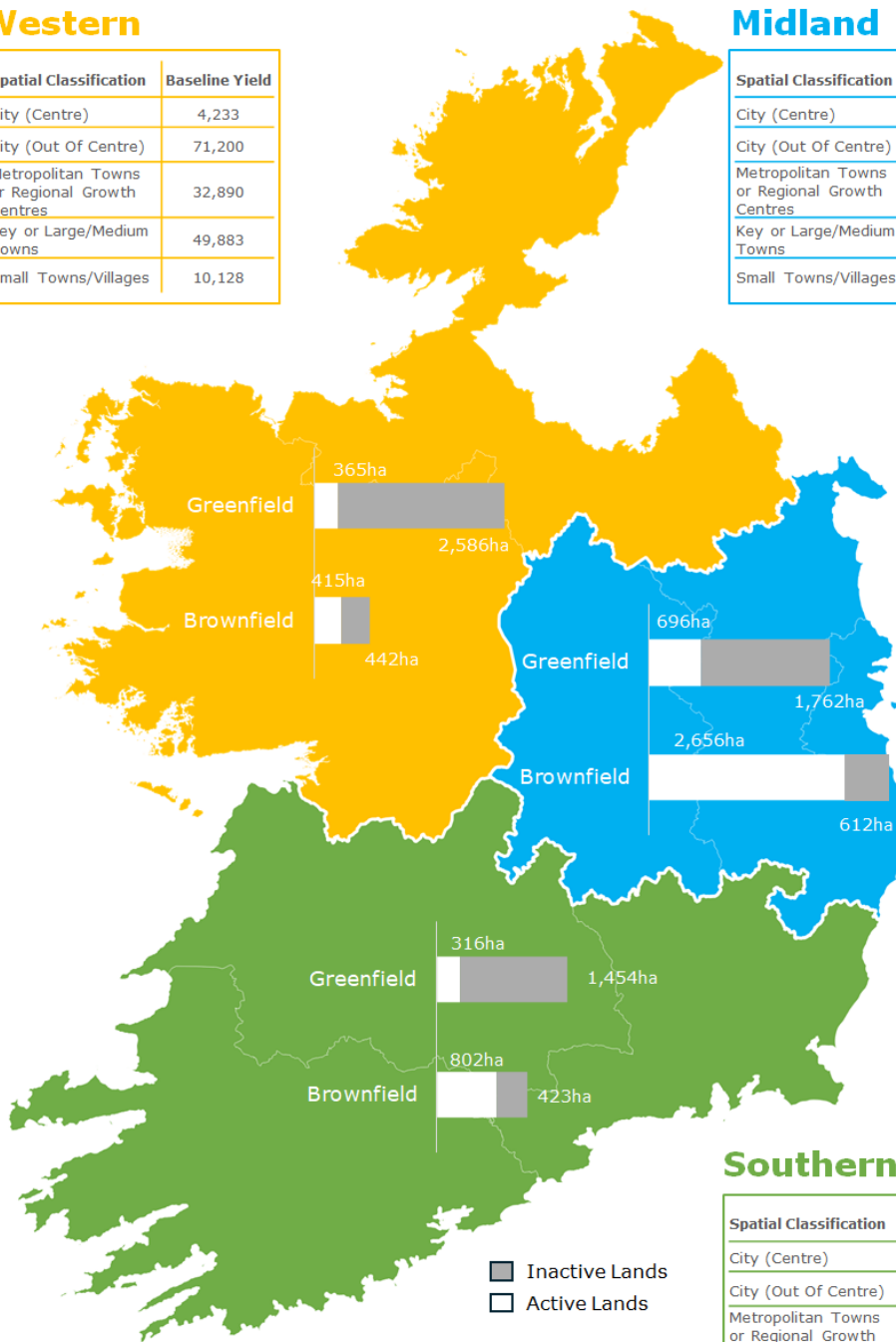
Analysis of RZLT Dataset

Northern & Western

Spatial Classification	Baseline Yield
City (Centre)	4,233
City (Out Of Centre)	71,200
Metropolitan Towns or Regional Growth Centres	32,890
Key or Large/Medium Towns	49,883
Small Towns/Villages	10,128

Eastern & Midland

Spatial Classification	Baseline Yield
City (Centre)	4,775
City (Out Of Centre)	38,562
Metropolitan Towns or Regional Growth Centres	41,075
Key or Large/Medium Towns	40,665
Small Towns/Villages	12,979



Southern

Spatial Classification	Baseline Yield
City (Centre)	9,992
City (Out Of Centre)	42,935
Metropolitan Towns or Regional Growth Centres	10,096
Key or Large/Medium Towns	35,953
Small Towns/Villages	11,208

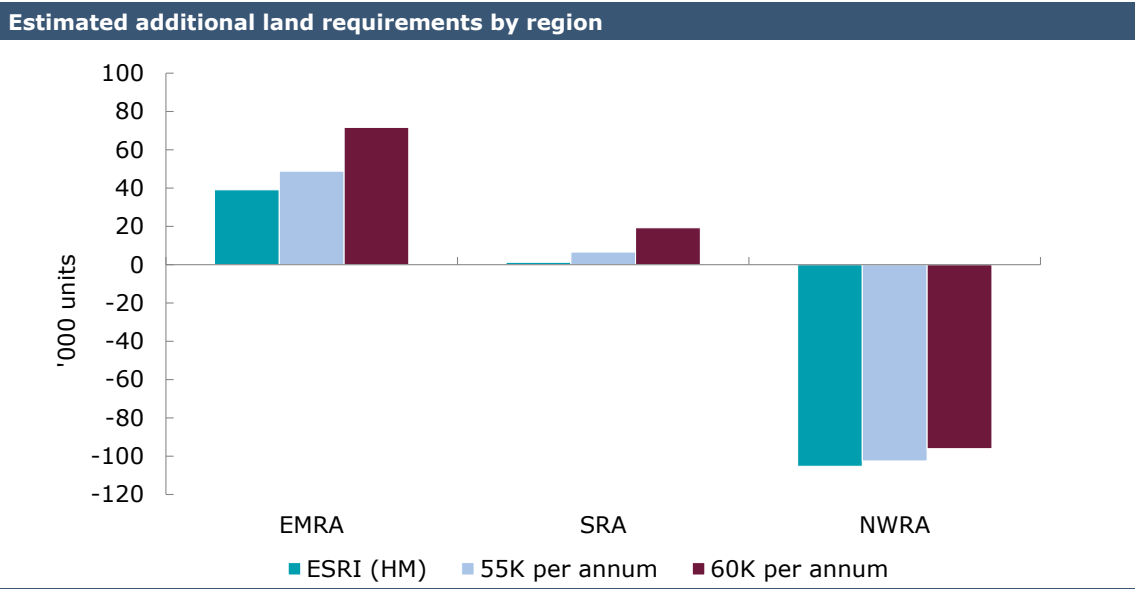
Source: Goodbody, KPMG-FA

Insufficient land in EMRA and Southern regions to meet housing targets

- To convert the estimate of available zoned serviced land into units, our methodology was informed by both density guidelines contained within the *Sustainable Residential Development and Compact Settlement Guidelines for Planning Authorities (CSG)* and real-world examples on density within recent planning approvals. This resulted in a range of assumptions for density across different settlement areas across the country. The High and Low assumptions of residential density are derived from the ranges provided within the CSG, while our baseline assumptions are informed by recent evidence from the planning data.
- There is a very large range of estimates for residential yield due to the CSG guidelines. This range is between 255,000 – 1,112,000 units. However, we believe that the Baseline estimate is skewed to the lower end of this range. Our Baseline estimate is that there is land sufficient to supply 417,000 units across Ireland. 138,000 (33%) of these are in EMRA, 110,000 (26%) are in the Southern region, and 168,000 (40%) are in NWRA. Similar to the land measured in hectares, this is out of line with the proportions of current households in the regions and with the targets in the NPF. It is worth repeating that while these lands are zoned and serviced, they may not be available to build upon for various reasons.
- Our analysis then takes account of additional information on the extent of units that have been approved but not yet commenced (116K as at mid-June 2024). This can be added to our estimate of “available” land (recognising that policy measures may be needed to activate some of these sites). We can then compare our estimates of housing requirements (plus an additional buffer explained below) to this estimate of land availability.
- We find that there is a shortage of zoned, serviced land in EMRA over a six-year development plan period to meet housing requirements of between 40K-70K, taking account of current permissioned units and the need to provide a buffer over and above the estimate of housing requirements. The Southern region has a deficit estimated at between 1K-19K. We believe there is sufficient residentially zoned land in the Northern and Western region to meet housing requirements.

RECOMMENDATION 4

To achieve increased housing targets, specific efforts must be made to increase the extent of available serviced, residentially zoned land in the EMRA and Southern regions. Given the urgency involved in resolving issues in the housing market in Ireland, Local Authorities need to expedite the identification of suitable landbanks to achieve these higher targets and move speedily through the Regional Assemblies, CDPs and LAPs.



Source: Goodbody, KPMG-FA

Delivery of supporting infrastructure must be aligned and coordinated

- To assess the reasons for the non-activation of currently zoned sites, we undertook a survey of landbanks among eight large Irish homebuilders. Among a sample that contained land that had the potential to supply 20K residential units, a significant proportion was unactivated for over 15 years. These include issues in relation to physical infrastructure such as roads and water, as well as social infrastructure such as schools and community facilities. This underlies the need to coordinate infrastructure delivery plans with housing delivery.

RECOMMENDATION 5

In line with higher housing supply requirements and land needs, infrastructure plans around water, waste, broadband, electricity, roads, schools and other facilities should be coordinated across the many departments, agencies and semi-states that are responsible for these areas.

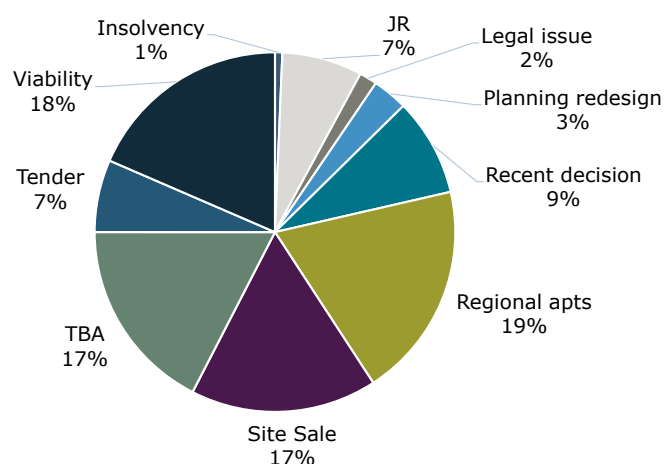
A buffer of at least 40% should be applied to available land requirements

- Local Authorities are responsible for ensuring that there is sufficient zoned and serviced land available to meet housing targets over a CDP period. A buffer “not exceeding 25%” can be added to this land provision. Our analysis of planning and commencements data since 2016 shows that the buffer needs to be significantly larger if housing supply targets are to be met (see Section 6) due to the rate of permissions and commencement on sites. This is particularly the case in areas with a large element of brown-field sites. The data show that many sites will not get completed due to issues including planning, services and viability issues.

RECOMMENDATION 6

Local Authorities should add a buffer of *at least 40%* on the amount of serviced, residentially zoned land over and above their estimate of housing requirements. This buffer needs to be higher in Local Authority areas where there is a larger proportion of brownfield sites.

Reasons for non-commencement of approved SHD applications



Source: Mitchell McDermott

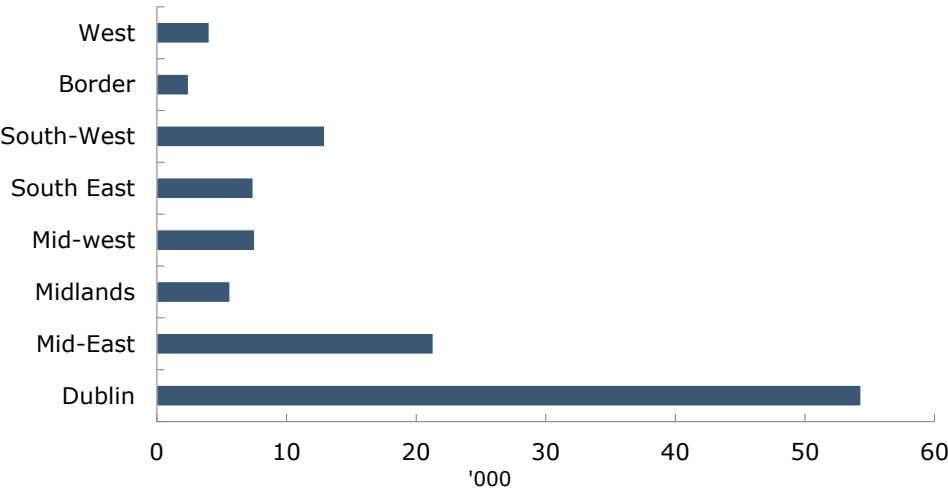
Appropriate land activation measures must be implemented

- Our estimate of a potential 417,000 units on residentially-zoned land in Ireland assumes that this land is made available for development. The proposed Residential Zoned Land Tax (RZLT) is meant to provide a mechanism to incentivise the activation of sites by placing a tax of 3% on the estimated value of the land if it is not being brought forward. Crucially, the tax should be designed such that it penalises the hoarding of land. It should not apply to cases where development is being stalled due to issues such as Judicial Review (JR), planning delays, lack of services or disputes in relation to LAPs or CDPs. At the time of writing, it is uncertain as to whether this tax will be introduced as planned in 2025.

RECOMMENDATION 7

Introduce an appropriately targeted RZLT to penalise the unnecessary hoarding of land and incentivise residential development.

Uncommenced residential units with planning permission* (as of mid-June 2024)



*Developments with greater than 10 units

Source: Goodbody, KPMG-FA

Implications of under-delivery/over-delivery for Local Authorities – A Housing Delivery Test

- Our analysis of County Development Plans reveals significant variance in terms of rates of success in achieving housing supply targets across Local Authorities. In the previous CDP period, rates of success (completions relative to targets) varied from 18% in Galway City to 99% in Laois. The economic environment may have played some role here, as success rates were generally higher in CDPs that started later and would have benefited from a stronger housing market. However, there are also likely to be other features at play. These could include viability issues in relation to certain landbanks (particularly brownfield) or challenges with the delivery of supporting infrastructure.
- In certain cases (Kildare, South Dublin, Laois, Wicklow, Louth), homebuilding has ramped up to the extent that annual completion rates now exceed the annual housing supply targets set out in their respective CDPs. Given this, there is a risk that residential developments will not be permitted despite a significant housing deficit across the country, and particularly in Dublin and the Mid-East. This is due to an overly rigid interpretation CDPs and Local Area Plans (LAPs).

RECOMMENDATION 8

A Housing Delivery Test (HDT), similar to that in the UK, should be carried out annually to assess the rate of housing delivery in each Local Authority area relative to their targets over the previous three years. In the case of the UK HDT, consequences for under-delivery by local authorities include action plans that an LA must produce laying out steps to be taken to increase housing delivery, adding an additional buffer to the LA's 5-year land supply and the "presumption in favour of sustainable development" for planning applications that accord with an up-to-date development plan. This Test should not penalize LAs for apparent "over-delivery" relative to targets. Planners, Local Authorities and the Office of the Planning Regulator (OPR) should not apply an overly rigid implementation of CDP and LAP targets and instead focus on the overall housing need within its Regional Assembly area.

LA assessment of land supply should include viability assessments

- Information with regard to available zoned and serviced land within CDPs is incomplete and inconsistent across the 31 local authorities. Despite recommendations to publish information breaking down the extent of land into Tier 1 and Tier 2, this information was not available for most LAs
- While residential land is identified within local authority areas, there is no account taken of the suitability, viability or achievability of these sites over the CDP period. As part of its assessment of land supply, LAs in the UK carry out a "Housing and economic land availability assessment". This acts as an important source of evidence for LAs and can inform them in relation to the likelihood of a site being developed or what measures would need to be taken to activate certain sites.

RECOMMENDATION 9

Local Authorities should be compelled to gather and publish estimates of Tier 1 and Tier 2 lands in their area. This process should include a "Viability Assessment", with action plans on what actions would need to be taken to activate sites for residential development.

Section 2 – Legislative context for residential land provision

2.1 Historical background

The current strategic framework for economic, social, and environmental development in Ireland has its origins in the first National Development Plan (NDP), published in 1999. This was a government led investment programme that covered the period 2000 – 2006. The plan's primary focus was continued sustainable economic and employment growth, along with encouraging balanced regional development across Ireland.

The NDP was later incorporated into the National Spatial Strategy (NSS) 2002-2020, which laid out the foundation for the hierarchy of planning policy. It aimed to take a holistic approach to the growth in population, changing settlement patterns and the distribution of employment opportunities.

Despite the initial perception of success, three core elements contributed to the National Spatial Strategy failing on delivering its promises:

- 1) **Lack of focus** – The NSS had five zones and 18 gateways and hubs. Some of these were sub-scale and would not offer an effective counterweight to Dublin. Political interference in the selection of these hubs was likely at play.
- 2) **Impact of the economic collapse** – When the crisis hit, resources for the NSS fell away as a result of fiscal tightening
- 3) **Lack of government support** – There was a lack of statutory underpinning for the hierarchical planning structure and government policies and departments were not aligned.

Some of these failings were addressed in the National Planning Framework (NPF). The NPF is the Government's strategic framework that guides the economic, social, and environmental development of the country out to 2040. The first NPF was published in 2018 and the government is fulfilling its statutory responsibility of revising it in 2024. The National Planning Framework is published alongside the National Development Plan (NDP), which sets out the ten-year capital investment strategy to implement the NPF. Close alignment between the NPF and NDP is essential for success. A central aspect of the strategy is to promote more compact growth, better balanced between the Northern and Western, Southern, and Eastern and Midland regions.

2.2 Recommendations of the Expert Group on the Revision of the NPF

An Expert Group was set up by the Minister for Housing, Local Government and Heritage to identify matters to be considered in the assessment of the NPF. It reported its findings in a paper published in June 2023. It notes that the NPF represents a "very important step in the development of national spatial planning in Ireland". It recommended that the NPF 2018 should be strengthened in three broad respects:

1. Setting more ambitious and clearly defined targets;
2. Clarify and strengthen the role of the different parties involved in the implementation of the NPF, and improve the current methodology used for monitoring progress; and
3. Improve coordination at whole of government level across all infrastructure projects.

The Group recommended that housing investment should be strategically prioritised and sequenced according to the NPF. The most relevant recommendations for the purposes of this report are:

Recommendation 2: The revision of the NPF should critically review the current targets and consider stronger and more ambitious targets for compact growth.

The Expert Group notes that the NPF target of delivering 30%-50% of new homes within "existing built-up footprints" are not ambitious enough, creating a risk of unsustainable greenfield development. It does not comment, however, on the myriad of challenges in building homes on these sites.

Recommendation 4: The revision of the NPF should seek to name the principles for identifying priority locations for the deployment of infrastructure at a strategic scale across the country

While this recommendation does not specifically relate to housing, it should certainly encompass it in relation to the delivery of housing near key transport hubs. It has likely informed the new NPO in relation to Transport Oriented Developments (TOD)

With regard to the implementation of the NPF, the Expert Group makes the following recommendations:

Recommendation 9: The revision of the NPF should consider the establishment of a dedicated unit which would monitor implementation of the NPF annually.

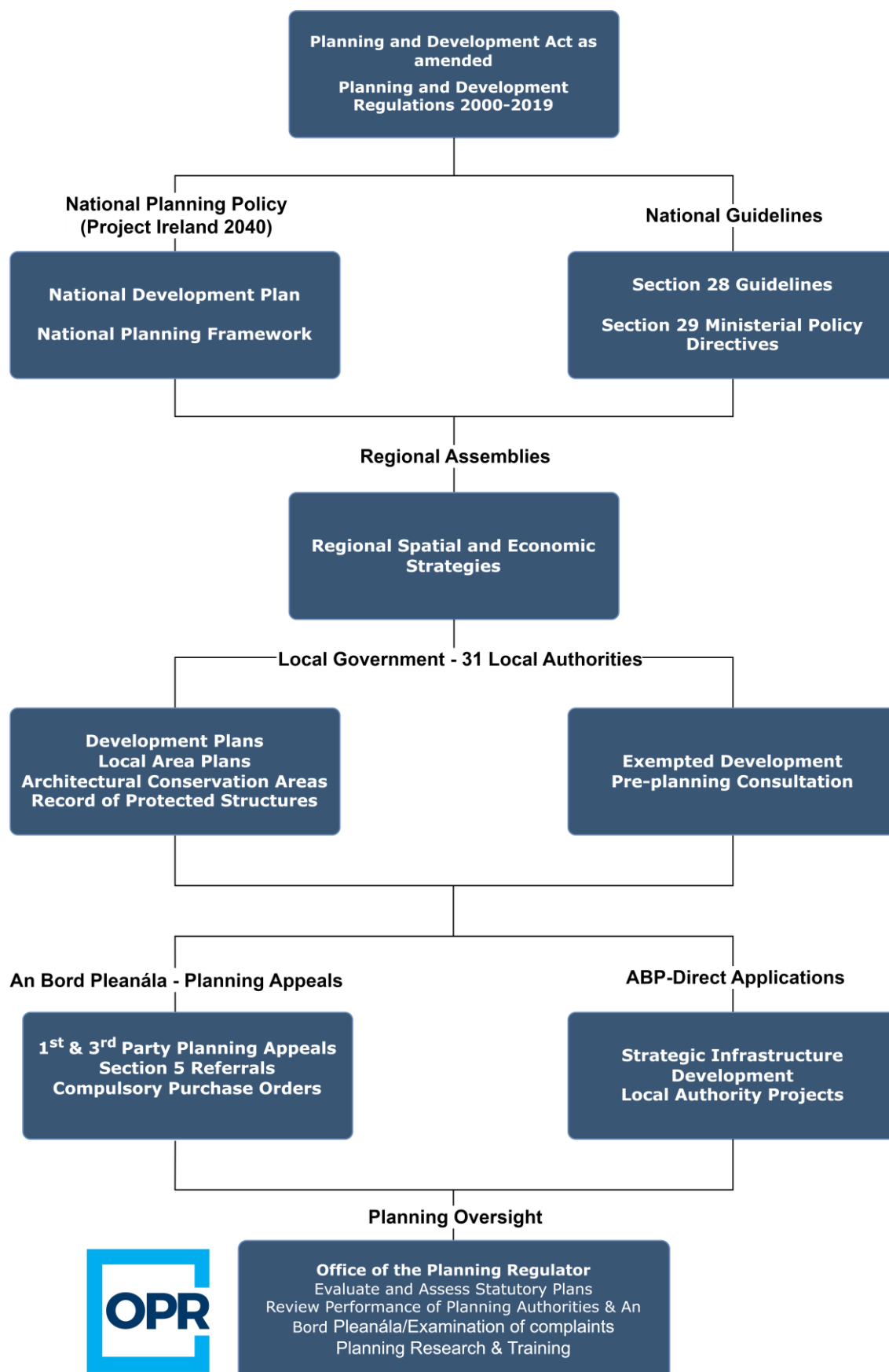
Recommendation 10: The revision of the NPF should consider clarification of the roles of all key National, regional and Local Bodies to support the implementation of the NPF and to ensure alignment between the NPF and National, Regional and Local Plans, including County Development Plans.

Recommendation 11: The revision of the NPF should consider the benefits of establishing a cross-departmental implementation group at the centre of government which would systematically prioritise and co-ordinate decisions in relation to all key infrastructure decisions, including the NDP project and programmes.

With regard to the sustainable delivery of housing, the Expert Group believes that a unit should be mandated to require all relevant Department and relevant organisations (e.g., Local Authorities and Uisce Éireann) to report progress and report publicly on their performance against clear metrics, both investment (including the NDP) and impact metrics. The monitoring unit should also identify challenges in the implementation process. Recommendation No.7 of the Report of the Housing Commission goes further with its recommendation of the establishment of a Housing Delivery Oversight Executive (HDOE) that would have responsibility in legislation as a “decision-making body responsible for coordinating the delivery of housing”.

2.3 Main aspects of the NPF

The Department of Housing, Local Government and Heritage set out the broad legislative and policy framework that are implemented by Ireland's 31 local authorities and An Bord Pleanála (ABP). The role of the Office of the Planning Regulator (OPR) is to ensure that local authorities and An Bord Pleanála correctly implement national and regional policies. This is illustrated in the following schematic:



2.3.1 NPF Strategic Outcomes and Policy Objectives

The goals of the NPF are set out in ten National Strategic Outcomes (NSOs) listed below.



Source: NPF

The 2024 NPF draft revision retains the original NPF focus of delivering a balanced and distributed growth across all of Ireland's regions. To achieve the objectives defined by the NPF, 103 National Policy Objectives (NPOs) are set out in the draft NPF (compared with 75 in the 2018 version of the NPF). These NPOs must be adhered to by planning authorities.

In the areas of housing and plan-led development, there are a series of NPOs which have informed the Core Strategy (discussed in Section 4). The NPF's major strategic objective is **Compact Growth**, which sets a clear development outcome to grow Ireland's existing urban areas. It also prioritises construction on under-utilised land, brownfield investments and infill development. 40% of future housing development must be within the existing footprint of built-up areas, making better use of underutilised land and buildings, including infill and brownfield areas. This enables better use of publicly owned sites and vacant, under-occupied, high-density buildings, as well as better serviced existing facilities and public transport - defined in NPOs 7-9 and 20.

National Planning Objectives	
NPO no.	Description
7	Deliver at least 40% of all new homes nationally, within the built-up footprint of existing settlements.
8	Deliver at least half (50%) of all new homes that are targeted in the five Cities and suburbs of Dublin, Cork, Limerick, Galway and Waterford, within their existing built-up footprints.
9	Deliver at least 30% of all new homes that are targeted in settlements other than the five Cities and their suburbs, within their existing built-up footprints.
20	In meeting urban development requirements, there will be a presumption in favour of development that can encourage more people and generate more jobs and activity within existing cities, towns and villages, subject to development meeting appropriate planning standards and achieving targeted growth.

Source: NPF

2.3.2 NPF Regional Strategy

The aim of the NPF is to see a roughly 50:50 distribution of growth between the Eastern and Midland region, and the Southern and Northern and Western regions, with 75% of the growth to be outside of Dublin and its suburbs.

NPF Targeted Pattern of Growth, 2022 to 2040		
Eastern and Midland	Southern	Northern & Western
Approximately 470,000 people (3m total) (690,000 people over 2016)	Approximately 330,000 people (2m total) (450,000 people over 2016)	Approximately 150,000 people (1m total) (210,000 people over 2016)
Dublin City and Suburbs: +295,000 people (at least 1.56 million in total)	Cork City and Suburbs: +96,000 people (at least 320,000 in total)	Galway City and Suburbs: +36,000 people (at least 122,000 in total)
Regional Spatial and Economic Strategy to set out a strategic development framework for the Region, leading with the key role of Athlone in the Midlands and the Drogheda-Dundalk Newry cross-border network	Limerick City and Suburbs: 44,000 people (at least 150,000 in total)	Regional Spatial and Economic Strategy to set out a strategic development framework for the Region, leading with the key role of Sligo in the North-West, Athlone in the Midlands and the Letterkenny-Derry cross border network.
Waterford City and Suburbs: +28,000 people (at least 88,000 in total)		
Regional Spatial and Economic Strategy to set out a strategic development framework for the Region		
50% of new city housing within existing Dublin City and suburbs footprint	50% new city housing on within existing Cork, Limerick and Waterford Cities and Suburbs footprints	50% of new city housing within existing Galway City and suburbs footprint
30% all new housing elsewhere, within existing urban footprints	30% all new housing elsewhere, within existing urban footprints	30% all new housing elsewhere, within existing urban footprints

Source: NPF

Overview of the NPF Strategy

Ireland's Three Regions

- Targeting a level of growth in the country's Northern and Western and Southern Regions combined, to at least match that projected in the Eastern and Midlands Region.
- Prioritisation of key enabling infrastructure in each region to promote growth where it is required.
- Enabling, through the Regional Spatial and Economic Strategy process for each Regional Assembly area, regional centres of population and employment growth.

Ireland's Cities

- Supporting ambitious growth targets to enable the four
- cities of Cork, Limerick, Galway and Waterford to each grow by at least 50% over 2016 levels to 2040 and to enhance their significant potential to become cities of scale.
- Focusing investment to improve the collective 'offer' within each of the four cities, i.e. infrastructure, quality of life and choice in terms of housing, employment and amenities.

Ireland's Capital

- Supporting the future growth and success of Dublin as Ireland's leading global city of scale, by better managing Dublin's growth to ensure that more of it can be accommodated within and close to the city and in the metropolitan area.
- Addressing infrastructural bottlenecks, improving citizens' quality of life and increasing housing supply in the right locations.

Compact Growth

- Addressing town/village and rural population decline, particularly where it has occurred over time, by encouraging new roles and functions for buildings, streets and sites.
- Implementing a properly planned local authority-led approach to identifying, meeting and managing housing needs arising in countryside areas.

Ireland's Rural Fabric

- Targeting a greater proportion (40%) of future housing development to be within the existing 'footprint' of built-up areas.
- Making better use of under-utilised land and buildings, including 'infill', 'brownfield' and publicly owned sites and vacant and under-occupied buildings, with higher housing and jobs densities, better serviced by existing facilities and public transport.

Recognising the overlapping nature of the objectives within Ireland, local authorities gathered Regional Assemblies to develop Spatial and Economic Strategies (RSESs), provided under for in the Local Government Reform Act 2014. The RSESs take high-level framework and principles from the NPF and provide more detail at regional and local authority levels. The goal of this regional approach is to achieve "regional parity", whereby the targeted growth in the Northern & Western and Southern regions surpasses or at least equates to the growth in the Eastern & Midland Region. The RSESs also aims to improve strategic planning for urban areas, as seen in the NPO 96. This is relevant for complex infrastructure projects that cross local authority boundaries.

National Planning Objectives

NPO no.	Description
96	Provision will be made for urban area plans and priority area plans, to replace current local area plan provisions; coordinated area plans to be prepared where a town and environs lie within the combined functional area of more than one local authority, and the designation of areas with significant potential for development as Candidate Urban Development Zones and Urban Development Zones in order to facilitate focused investment in enabling infrastructure and accelerated development.

Source: NPF

Ireland's Regional Assemblies



Source: NPF

There are five cities in Ireland today in terms of population size (>50,000 people): Dublin, Cork, Limerick, Galway, and Waterford. Within the Framework, 50% of new homes are to be located within these five cities by 2040. Ireland's large and smaller towns, villages and rural areas will accommodate the other 50% of growth.

The objective of the RSESs is to establish a regional coordination framework for statutory development plans at the local authority level. The co-ordination involves developing and agreeing an allocation of future population growth at a more thorough and regional level than the NPF but working broadly within its constraints. The RSES has a statutory purpose of supporting the implementation of Project 2040 and the government's economic policies and goals. This is done by provision of a long-term strategic framework for planning and economic development. The RSES examines the regional assets, opportunities, and challenges and responds with appropriate policies known as Regional Policy Objectives.

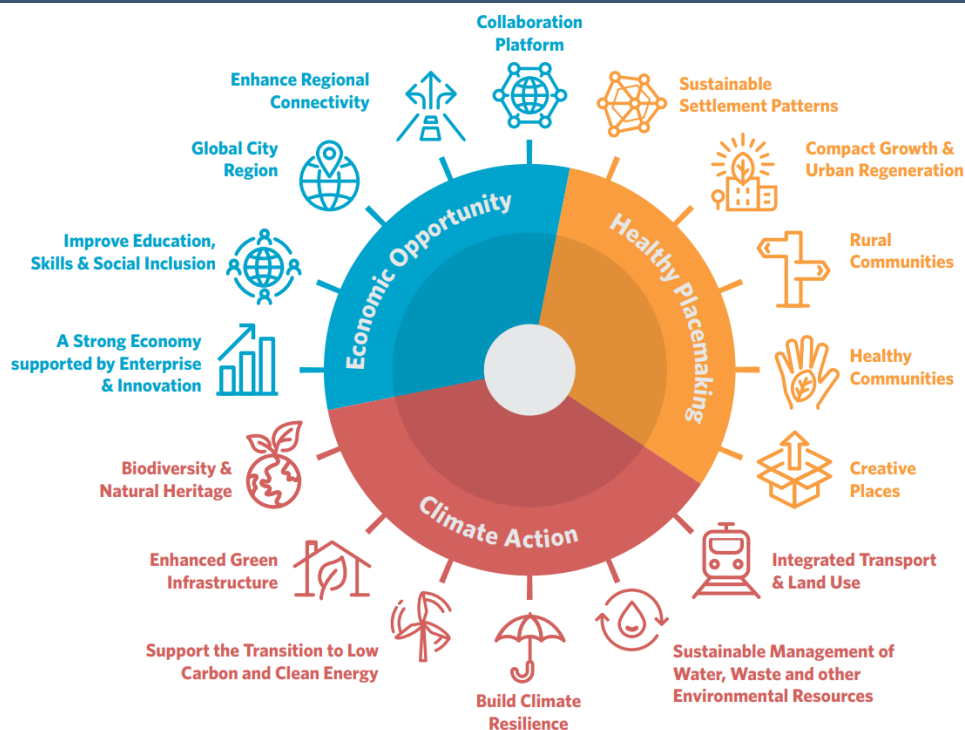
These objectives guide investments and help manage spatial planning and economic growth in the region, addressing areas such as spatial strategy, economic strategy, infrastructure and climate.

The RSES is informed by:

- 1) **Project 2040** – the National Planning Framework and the National Development Plan, economic and other relevant policies of the government, including climate change plans and the ten-year capital investment plan.
- 2) **Consultation process** – The process included three public consultation display periods. The first phase involved an initial public and stakeholder consultation and an issues paper. A total of 171 submissions were received during this phase. Furthermore, there was a 12-week public consultation period on the Draft RSES, during which 312 submissions were received. Lastly, there was an additional 4-week public consultation period specifically focused on proposed material amendments to the Draft RSES, resulting in 106 submissions being received.
- 3) **Engagement process** – engagement and collaboration with relevant stakeholders in the Region through Technical Working Group and Senior Officials Advisory Group
- 4) **Socio-Economic Profile** – a regional profile and map viewer prepared for the region in collaboration with the All-Island Research Observatory (AIRO) in Maynooth University.
- 5) **Strategic Economic Assessment (SEA)** – a parallel SEA, Appropriate Assessment (AA) and Regional Flood Risk Assessment (RFRA) process informs each stage in the making of the RSES.

The RSES aims to identify the most effective approach at a regional level to accomplish the common objectives outlined in the National Strategic Outcomes (NSOs) of the NPF. The RSES establishes 16 Regional Strategic Outcomes (RSOs) that are in line with international, EU, and national policies. These RSOs, in turn, provide the framework for the development plans of cities and counties.

Regional Strategic Outcomes



Source: EMRA RSES

2.3.3 Metropolitan Area Strategic Plan (MASP):

In Ireland, all five metropolitan cities incorporate more than one local authority area. For instance, the Dublin metropolitan area spans across seven local authorities either entirely or partially. This multiplicity of plans that cater to the specific needs of each local authority represent challenges in terms of coordinating strategic development. To address this, arrangements are implemented within the RSEs to facilitate their development.

In line with the RSEs, the MASPs provide a statutory underpinning to act as 12-year strategic planning and investment framework for the respective metropolitan cities, addressing high-level and long-term strategic development issues.

National Planning Objectives	
NPO no.	Description
92	Metropolitan Area Strategic Plans for the Dublin, Cork, Limerick, Galway and Waterford Metropolitan areas and in the case of Dublin and Cork, to also address the wider city region, shall be reviewed by the appropriate authorities in tandem with and as part of a review of the relevant Regional Spatial and Economic Strategy.

Source: NPF

Description of regions:

2.3.4 Eastern and Midland Region

The NPF suggests that the primary objective of the EMRA region within the RSES must be to enhance and strengthen its urban structure, shifting towards self-sustainability rather than relying on commuter-driven activities. The Region is one of significant contrasts, encompassing Dublin and its surrounding commuting catchment area, extending into neighbouring counties and towns, some of which have a more rural character.

2.3.5 Northern and Western Region

The North & Western regions receive particular focus in the NPF due to an historically lower level of urbanisation compared to levels observed in the other regions and its proximity to the border. The spatial contrast between the existing cities in Ireland, which are all located south of a line from Dublin to Galway, and cities in Northern Ireland such as Belfast and Derry, highlights this underdevelopment. The NPF believes that it underscores the strategic imperative of strengthening this part of the country.

2.3.6 Southern Region

Key elements of this region include the three cities and wider city-regions of Cork, Limerick and Waterford and their associated ports and the international airports at Cork and Shannon, a network of large towns, many of which provide employment and functional roles much greater than their population scale. According to the NPF, the Southern Region faces a challenge in the period leading up to 2040. The aim is to position its cities as more prominent in scale while also enhancing their compactness and attractiveness. The key goal is to unlock the underutilised potential within the region, fostering economic growth and development while maintaining a balanced distribution of resources and opportunities.

2.4 Objectives on land

In relation to land, the draft NPF highlights the need for targeted growth of infill/brownfield development in cities and large towns. To ensure this need is addressed, it is essential to establish a stronger connection between land zoning, density and the availability of infrastructure - emphasized through the NPO 46.

National Planning Objective	
NPO no.	Description
46	Increase residential density in settlements, through a range of measures including reductions in vacancy, re-use of existing buildings, infill development schemes, area or site-based regeneration, increased building height and more compact forms of development.

Source: NPF

The 2018 NPF report highlighted that at the end of the 2000s there was enough zoned land to accommodate 10 million people, but this statement is removed from the draft NPF. The 2024 NPF holds the existing targets for infill and brownfield developments in order to achieve compact and sustainable growth. However, the NPF stresses that to achieve this, CDPs will need to coordinate infill and brownfield targets to the amount of future zoned areas. To incentivise the development in such lands, new policies have been introduced, and incorporated in the 2024 NPF, including the Residential Zoned Land Tax (RZLT) which was introduced in the Finance Act of 2021, and proposals related to Land Value Sharing have been developed to facilitate the active management of land. To achieve more efficient urban planning, the revised 2024 NPF introduces new priorities focused on developing efficient monitoring and evaluation methods to track progress in areas of compact growth within cities and larger settlements. These innovative approaches should be integrated with the increasing digitalization of the planning system, thereby enabling a more streamlined, data-driven, and efficient approach to urban development.

In relation to the provision of land by local authorities, the NPF stipulates a standardised methodology in the identification of zoned land that is available for development, and zoned land that requires extensive investment and services for infrastructure for development to be realised. This is defined in NPOs 97, 98 and 100.

National Planning Objectives	
NPO no.	Description
97	Planning authorities will be required to apply a standardised, tiered approach to differentiate between i) zoned land that is serviced and ii) zoned land that is serviceable within the life of the plan.
98	When considering zoning lands for development purposes that require investment in service infrastructure, planning authorities will make a reasonable estimate of the full cost of delivery of the specified services and prepare a report, detailing the estimated cost at draft and final plan stages.
100	Planning authorities will use compulsory purchase powers to facilitate the delivery of enabling infrastructure to prioritised zoned lands, to accommodate planned growth.

Source: NPF

The methodology defines two tiers of zoned land:

Tier 1: Serviced Zoned Lands: Lands that are able to connect to existing development services, i.e. road and footpath access including public lighting, foul sewer drainage, surface water drainage and water supply, for which there is service capacity available, and can therefore accommodate new development. These lands will generally be positioned within the existing built-up footprint of a settlement or contiguous to existing developed lands.

Tier 2: Serviceable Zoned Land: Lands that are not currently sufficiently serviced to support new development but have potential to become fully serviced within the life of the plan i.e. the lands are currently constrained due to the need to deliver some, or all development services required to support new development, i.e. road or footpath access including lighting, foul sewer drainage, surface water drainage, water supply and/or additional service capacity.

The segregation of Tier 1 and 2 zoned lands promotes clarity and consistency in the planning process. Furthermore, when zoning lands for development that require investment in service infrastructure, planning authorities must estimate the full cost of delivering the necessary services and include this information in draft and final plan reports. This ensures that the financial considerations of infrastructure development are considered.

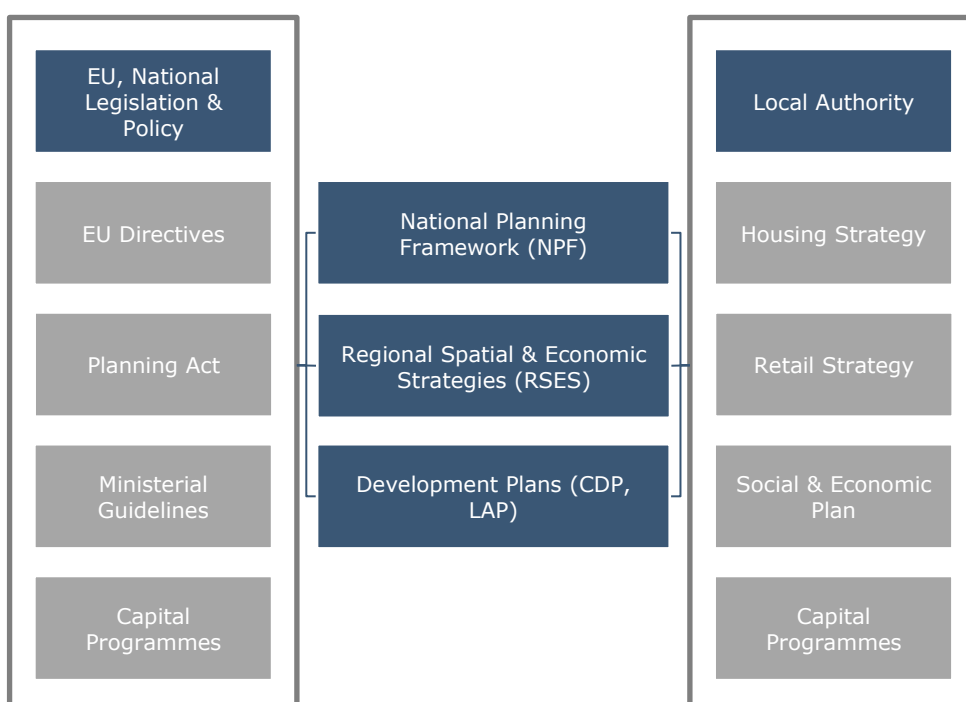
Lands designated for development purposes that cannot be serviced within the relevant plan's timeframe, should not be zoned for development. This will prevent the allocation of land that is not feasible for development due to infrastructure limitations.

National Planning Objectives	
NPO no.	Description
99	When considering zoning land for development purposes that cannot be serviced within the life of the relevant plan, such lands should not be zoned for development.

Source: NPF

2.5 County Development Plans and the Core Strategy

The county or city development plan is the principal planning strategy document for the development of a local authority area over the statutory time period of the plan. Current development plans must cover a 6-year period, however, the 2023 Planning and Development Bill intends to extend this to 10 years. Section 10(1) of the Planning Act states that "A development plan shall set an overall strategy for the proper planning and sustainable development of the area of the development plan and shall consist of a written statement and a plan or plans indicating the development objectives for the area in question". The county development plan (CDP) for each local authority is at the heart of a plan-led system whereby public capital investment programmes and priorities are aligned to support development strategy.



The development plan must contain a written statement and a series of maps which indicate the development objectives for the area. These proposals include the development and renewal plans for residential, commercial, industrial, and recreational zoning, while also considering expected changes in population, employment, and housing needs. The plan also ensures the provision of essential infrastructure such as transportation, energy, communication, water services, and waste management facilities by relevant agencies.

Preparation of the development strategies involves the local authorities working together with relevant stakeholders, including the Minister and Department for Housing, Local Government and Heritage, the Department of Public Expenditure, NDP Delivery & Reform, and other interests.

The purpose of the Core Strategy is to articulate a medium to longer term-based strategy for the spatial development of the county. The Core Strategy must illustrate that the development plan is consistent with national and regional policy that is set out in the NPF & RSES. The core strategy must also provide details in respect of the area in the Development Plan. This may include already zoned land for residential and mixed-use zonings and/or the proposed number of housing units to be included in the area.

- The Core Strategy reforms were implemented to establish a new approach for justifying objectives related to the use of land zoning in local authority plans. The objectives of the core strategy are noble:
- Aim to bring about a more evidence-based and strategic planning approach;
 - Provide relevant information to demonstrate that the Development Plan and the Housing Strategy are consistent with the NPF, RSES and with planning policy requirements;
 - To ensure that sufficient land is allocated for future developments while avoiding an excess that would complicate coordination or hinder the regeneration of existing urban areas that are currently under-occupied;
 - The reforms were meant to introduce a standardised tier methodology for land within the core strategies, such as distinguishing between zoned land available for development and zoned land requiring substantial additional infrastructural investment. This is highly relevant for our analysis and recommendations that follow;
 - Set out a settlement hierarchy for the area of the development plan.

The core strategy statement should also set out clearly the difference between the quantum of zoned land in various settlements in the existing development plan, relative to proposals for zoning in the Draft Plan. The core strategy must also show how the zoning proposals align with national policy that development of land shall take place on a phased basis.

Key elements of the Core Strategy	
No.	Description
1	Demonstrate consistency with national and regional spatial strategy and policy, which must include an emphasis on compact growth and the proportionate development of settlements based on the availability and activation of serviced land
2	Provide detailed analysis of existing and proposed land-use zonings, with a particular focus on residential development
3	Set out a settlement hierarchy for a county development, city development plan, or a city and county development plan, as appropriate

Source: DHLGH, Goodbody

In devising the Core Strategy for the development plan for the area, the planning authority must address both population and housing targets in a consistent and integrated manner. Future population projections for the Local Authority area are a primary input to the Core Strategy. Using the specified methodology in the Housing Supply Target Guidelines, a Housing Supply Target (HST) for 6-year development plan period is derived for the planning authority of that area. The 2020 HST Guidelines are based on the work undertaken by the ESRI which further developed population projections to provide a nationally integrated and standardised evidence base for local authorities to estimate the overall housing demand for the period of each county or city development plan.

This HST figure is broadly consistent with national and regional population targets. The model that underpins the Housing Supply Target (HST) methodology both nationally and for each local authority area is based on a combination of factors including population change, including internal and external migration flows, influenced by employment and house prices, and trends in household size. The NPF prescribes population growth targets for each region and city within the State and the RSES further analyses and sets out, in turn, the future population target for each county and city. Calculations of the population target parameters for use in the Core Strategy comprises a three-stage process based upon national and regional provisions and includes:

- 1) Assessment of the RSES County Population targets
- 2) Application of additional 'headroom' as prescribed in the 'Implementation roadmap for the National Planning Framework'
- 3) Incorporation of 'relocated growth' as provided for under the NPO 68 in the NPF

The Development Plan Guidelines outlined in 2022 state that to ensure sufficient provision of housing lands and sites, in providing sites for development within settlements, it may be necessary to zone more serviced land and sites for residential (or mixture of residential and other use), than would equate to precisely meeting the projected housing demand for that settlement. It may be necessary to provide some additional serviced, zoned lands in settlements, over and above the minimum required to allow a degree of choice and to reflect the fact that not all zoned lands will be released from development during the lifetime of the plan. In light of this the introduction of the allocation of 'Additional Provision' lands to settlements, not exceeding 25% of the defined minimum required lands can be considered. Any excess will not normally include lands identified for strategic long-term (i.e. 10 to 15+ year) development, as part of Strategic Development Zones or major regeneration sites within the key Metropolitan areas. Later phases of development in these strategic and sustainable development areas can be considered to form part of a strategic land bank within the development plan area that may take several development plan cycles to be realised.

When considering any excess land, all three mechanisms below should be considered:

- 1) Prioritising / phasing of development: by indicating on relevant tables and maps, where any 'Additional Provision' lands will be regarded as a Long-Term Strategic and Sustainable Development Sites and that proposals for the development of such lands or housing will not be considered for development purposes during the plan period.
- 2) Alternative Objectives: by indicating lands that will be considered for alternative appropriate uses within the plan period such as employment, amenity, community, or other uses.
- 3) Discontinuing the Objective: by deletion of the zoning objective and related lands from the written statement and maps of the development plan.

Additional Provisions on land in Development Plan Guidelines	
1	There is no automatic presumption of Additional Provision land or sites to meet housing supply targets in any development plan. The extent of any Additional Provision must be identified, quantified, and explained in the core strategy and should not exceed 20-25% of the required quantum of zoned land and sites in settlements in any planning authority area, for any six-year plan period
2	Housing supply and population targets for the relevant six-year development plan period, and the location and level of servicing of lands already zoned for development
3	The need to target a minimum of 30% of all new residential development in settlements outside cities and 50% in cities and their suburbs, as brownfield or infill development within the boundary/built footprint of the existing built-up area
4	Any parts of strategic and sustainable development sites that will be phased and built out over a longer period than the six-year development plan (such as large-scale urban regeneration areas, transport led development sites or SDZs), which may be included over and above as Additional Provision lands
5	Additional Provision must comprise land and sites that are serviced or serviceable within the six-year plan period
6	The location of zoned lands and sites within the settlement must have regard to the position of the settlement in the settlement hierarchy, access to employment and public transport, be consistent with sequential development patterns, Town Centre First principles, proximity to services and facilities and the need to reduce carbon emission
7	Additional Provision of serviced lands where concentrated in a particular area or settlement, may be phased in a clear sequence of priority to facilitate development management decisions and development monitoring by the planning authority and An Bord Pleanála
8	Additional Provision must be compatible with the core strategy regarding the proportion of projected housing demand to be met on unzone land in rural areas

Source DHLGH, Goodbody

2.6 Strategic Development Zones (SDZ) and Transport Oriented Developments (TODs)

Under the provisions of the Planning and Development (Strategic Infrastructure) Act 2006, applications for permission to undertake strategic infrastructure projects are now submitted directly to An Bord Pleanála, bypassing the local planning process. This change was implemented due to the nature of such infrastructure projects, which often span multiple planning authority areas. Strategic infrastructure refers to developments that hold significant economic or social importance for the State or the region in which they are located. To address the planning challenges associated with such projects, the Government has the authority to designate Strategic Development Zones (SDZs). These zones are recognized as areas of strategic economic and developmental significance for the country. The Planning Act mandates designated development agencies, including local authorities, to prepare planning schemes for these areas. These schemes are subject to approval by local elected members or councillors or, in the case of an appeal, by An Bord Pleanála. An example of the SDZ process can be observed in Dublin's Docklands, Adamstown or Clonburris.

While progress on some SDZs was stalled due to the post-GFC economic downturn, there has been a significant ramp-up in housing output in a number of these areas in recent years. The provision of infrastructure like schools, roads and public transport is key to the success of these schemes. In this regard a new NPO in relation to Transport Oriented Developments (TOD) is contained in the Draft NPF and was recommended in the Report of the Housing Commission. The aim of the TOD is to ensure investment and prioritisation in public transport projects, with a focus on serving at a high capacity within or adjacent to the built-up area of the five major cities and the metropolitan towns. Large-scale developments of these kinds in the appropriate area with good services and access are vital given the scale of ramp up required in housing supply.

2.7 Housing Needs and Demand Assessment (HNDA)

The Housing need demand assessment (HNDA) is a core element to the LA's Housing Strategy. Under the NPF the local authorities are supported in the preparation of housing strategies and related policy outputs, such as Local Area Plans. The HNDA exercise ensures that LAs are supported by a robust methodology to inform policies. The HNDA is a key input into the Core Strategy. It identifies several key parameters, including unmet housing demand, fertility and mortality, international and internal migration, headship and obsolescence, that are critical to understanding housing need.

While the HNDA is an accepted and necessary tool for assessing housing requirements, the inputs into it and the implications of the outputs should be subject to intense and frequent scrutiny, including the need to take account of a current housing deficit. The outputs/results of the tool should be seen as a floor on housing delivery rather than a ceiling or target that it is often seen to be.

Section 3 – Population & household projections

The starting point of any assessment on the scale of residential land required is the extent of housing need. The Draft NPF, published in July 2024, sets a target of delivering 50,000 new residential units per annum. However, after examination and comparison with evidence from different sources, it would appear that the goal defined in the NPF is conservative, while the regional mix is out of line with historical trends. There are a number of key inputs into this estimate, but the most consequential for our analysis are:

1. Population estimates
2. Regional distributions
3. Evolution of household size
4. Household Projections

3.1 Population targets

Forecasting population trends in Ireland is a difficult task, given its historical volatility that has been primarily due to migration flows. For this reason, ranges need to be utilised. The draft NPF updates its population projections on the basis of work completed by the ESRI (*Population projections, the flow of new households and structural housing demand*, July 2024).

Under its baseline scenario, the ESRI estimates that the population of Ireland will grow by 922K between 2022 and 2040, bringing the total population to 6.1 million. This compares to a previous estimate of 5.67m in its 2020 forecasts (+440K). However, the population was already 117K people bigger in 2022 than the ESRI modelled in its baseline scenario in 2020. Annual population growth of 0.9% is expected in the ESRI's baseline scenario in the 2024 version, slightly up on the 0.7% annual growth in the baseline scenario in 2020. Under a high-migration scenario, the population could increase to 6.3m by 2040, while a low-migration scenario puts the population at 5.9m in 2040.

Population projections for Ireland to 2040 – various vintages										
	NUTS 3	Annual Growth until 2040			Population ('000)			Distribution of growth		
		Base	HM	LM	Base	HM	LM	Base	HM	LM
ESRI 2020*	EMRA	0.8%	1.1%	0.8%	2,833	3,059	2,812	56%	56%	57%
	South	0.6%	0.9%	0.6%	1,871	1,978	1,847	32%	30%	31%
	N&W	0.5%	0.8%	0.5%	962	1,024	951	13%	14%	12%
	State	0.7%	1.0%	0.7%	5,665	5,983	5,554			
ESRI 2024*	EMRA	1.1%	1.4%	0.9%	3,098	3,230	2,999	59%	58%	58%
	South	0.8%	1.0%	0.7%	1,973	2,031	1,923	28%	28%	28%
	N&W	0.7%	0.9%	0.6%	1,035	1,068	1,011	13%	14%	14%
	State	0.9%	1.2%	0.8%	6,106	6,308	5,904			
NPF 2018	EMRA	0.8%			2,833			49%		
	South	0.8%			1,938			34%		
	N&W	0.7%			1,014			16%		
	State	0.8%			5,785					
NPF 2024	EMRA	0.9%			3,008			50%		
	South	0.9%			2,028			35%		
	N&W	0.8%			1,054			16%		
	State	0.9%			6,090					
CSO 2024	State	0.8%	1.0%	0.6%	6,048	6,296	5,754			

*Regional totals calculated by Goodbody based on annual growth rates provided by ESRI reports. This will affect totals.

Source: ESRI, CSO, DoHELG

New population projections out to 2057 were published in July 2024 by the CSO. They include wider ranges for migration assumptions, learning from the experience of recent years whereby migration assumptions have repeatedly been overly conservative. The different migration assumptions are shown in the table below.

Migration assumptions for ESRI & CSO projections							
	ESRI 2024		ESRI 2020		CSO		
	≤ 2030	> 2030	≤ 2024	> 2024	≤ 2027	2027-2032	> 2032
High Migration	45k	30k	30k	30k	61k	45k	45k
Baseline	35k	20k	33k	15k	51k	34k	30k
Low Migration	25k	10k	5k	5k	43k	20k	10k
50:50 Scenario (Morgenroth, 2018)	n/a	n/a	12.5k per annum		n/a	n/a	n/a

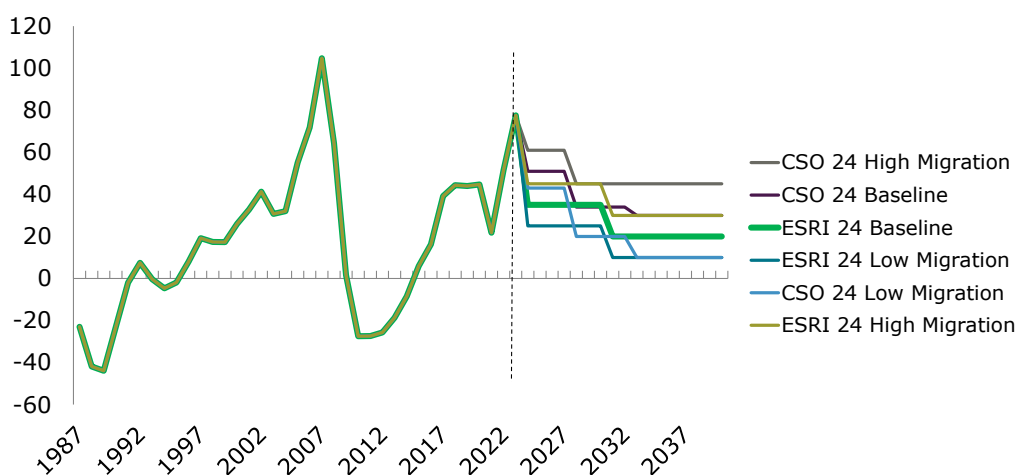
Source: ESRI, CSO

In August 2024, the CSO published new population estimates which showed ongoing strong population growth (1.9%, +99K) in the year to April 2024, putting the population at 5.38m. This was, once again, driven by high levels of net inward migration (+79K). Recent arrivals of Ukrainian migrants has boosted inward migration in this period, but migration flows have consistently exceeded estimates over recent years as migrants are attracted by solid employment prospects.

3.1.1 NPF uses base case assumptions that appear conservative

The draft NPF targets a population of 6.1m in 2040. This is close to the low migration scenario used by the ESRI and modestly ahead of the medium migration scenario (M2) in the CSO projections. A high-migration scenario, which we believe is plausible, is for the population to increase to between 6.3m (CSO) to 6.5m (ESRI). Despite this, it appears that the draft NPF has placed more weight on the lower migration scenario. Migration flows in Ireland have been very volatile, but as shown below, the migration assumptions used by the ESRI are relatively low in a recent historical perspective.

Base case migration assumptions for NPF are at low end of ranges



Source: CSO, ESRI

3.2 Regional targets are not supported by hard evidence

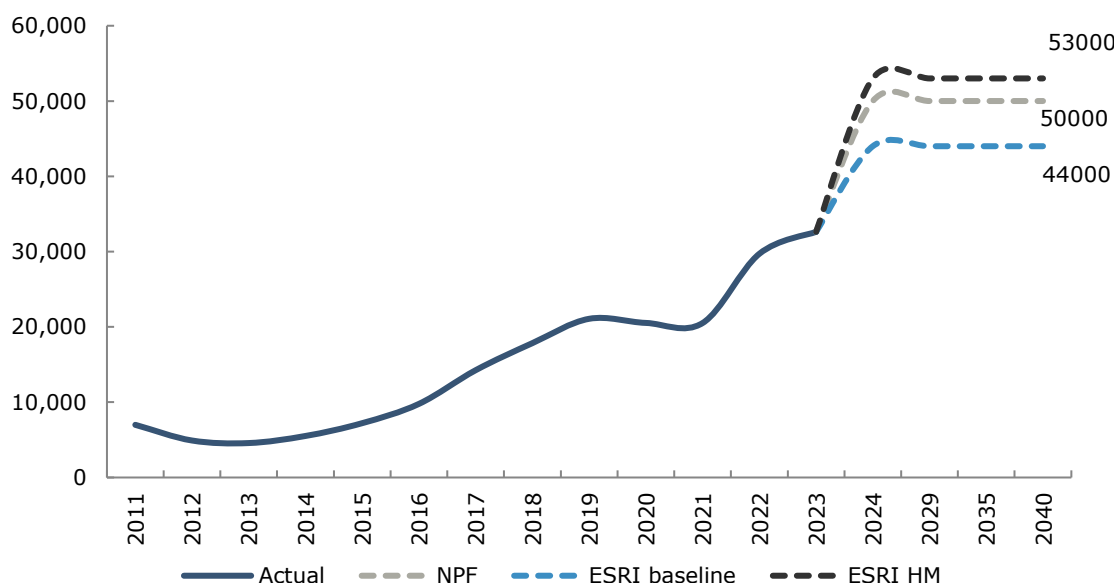
National Policy Objective 2 of the draft NPF is that the “*projected level of population and employment growth in the Eastern and Midland Regional Assembly area will be at least matched by that of the Northern and Western and Southern Regional Assembly combined*”. This NPO thus drives the overall regional population projections, rather than the modelling exercise of the ESRI. This results in a situation whereby the population estimate for EMRA is below that of the ESRI’s low migration scenario in 2040, while projections for the Southern and Northern & Western region are higher, so as to be consistent with the strategy of balanced population growth. While Transport Oriented Developments (TODs) are included in the context of supporting growth in Dublin in particular, these are part of longer-term goals into the 2030s.

3.3 Housing targets are conservative due to assumption that headship rates remain stable

Moving from population estimates to housing requirements requires additional assumptions around household size and obsolescence. Both the ESRI and the Housing Commission has published a range of scenarios on these components in their reports. The average ESRI scenario projects housing demand at 44,000 units per annum up to 2030, falling to 40,000 per annum in the 2030s. The range of estimates is from 35K to 53K up to 2030, and from 28K-52K in the 2030-2040 period.

Notably, the ESRI does not account for existing pent-up demand in its estimates, but Minister for Housing, Local Government and Heritage Darragh O’Brien has pledged to include this in the government’s new target for housing requirements. The Housing Commission estimated that there is currently a housing deficit of c.235K units, reflected in a higher household size (or lower headship rate) in Ireland Currently.

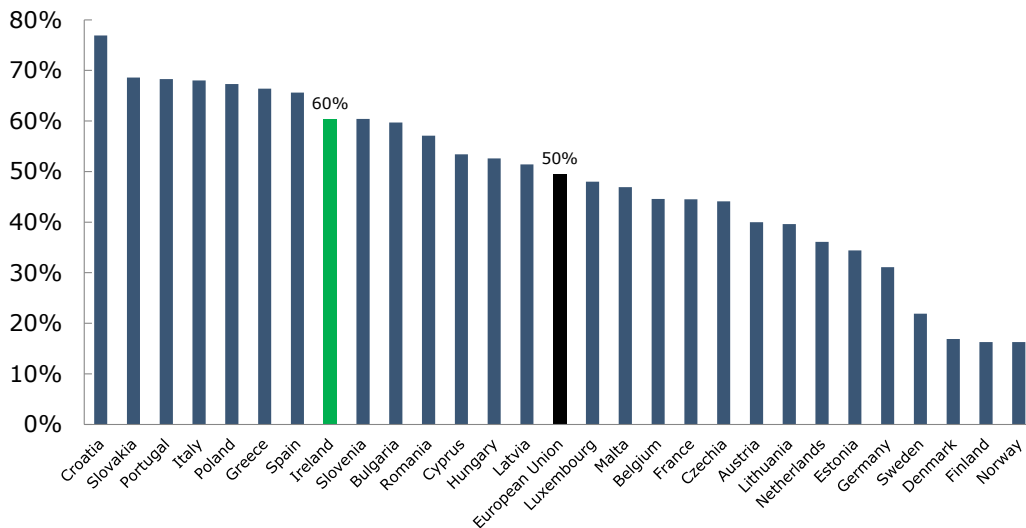
Housing supply: Dwellings delivered and forecasted



The ESRI's scenarios assume that the 2022 headship rate (% of a certain cohort that is head of a household) will remain constant in half of its forecast scenarios. The other half predict a modest decline in household size to 2.6 by 2040 (2.74 in 2022). The assumption that the headship rate won't (or marginally in some of its scenarios) increase over the next two decades is based on a belief that Ireland's demographic profile differs from that of its European neighbours. The Housing Commission suggests that household formation has been artificially suppressed in Ireland due to the lack of supply in the post-GFC period.

One piece of evidence in support of this view is the extent to which working adults live at home with parents in Ireland. During the 2012–2022 period, Ireland saw the largest increase in the share of young adults living with parents. The 25–29-year-old cohort saw an increase of c.34% compared to the European average which saw an increase of c.1%. According to Eurostat, among 18–34-year-olds, 60% of Irish residents still reside with their parents, significantly higher than the rates in Denmark (17%), Sweden (22%), and Norway (16%), for example. In a sample of eleven European countries illustrated below, Ireland has the third-highest proportion of 25–29-year-olds living at home with their parents (56%), just below Spain (64%) and Italy (70%).

Share of 18–34 year olds living with their parents in 2023



Source: Eurostat

3.4 Household Projections

Using the three demographic (population) projections, alongside the assumptions regarding obsolescence and headship (household size), a range of 'structural housing demand' or household projections are formulated by the ESRI. These projections will form the basis of the Housing Supply Targets (HSTs) contained in each local authority's respective development plan and as such are critical in translating national policy to a local level.

These household projections are produced for a range of twelve scenarios:

ESRI Household Projections Across All Scenarios					
Assumptions			Average Housing Demand ('000)		Scenario
Demographics	Headship	Obsolescence (%)	2023–2030	2030–2040	
Average Across All Scenarios			44.0	39.7	Average
Base	Current trends	0.25%	37.9	32.0	1
		0.50%	42.2	37.6	2
	Household size falls	0.25%	45.8	41.6	3
		0.50%	50.3	47.4	4
High Migration	Current trends	0.25%	40.7	36.3	5
		0.50%	45.1	41.9	6
	Household size falls	0.25%	48.9	44.2	7
		0.50%	53.3	52.4	8
Low Migration	Current trends	0.25%	35.0	27.8	9
		0.50%	39.4	33.3	10
	Household size falls	0.25%	42.8	36.7	11
		0.50%	47.2	42.4	12

Source: ESRI

This range of scenarios is then further refined into three core projections across two periods and broken down by local authority:

1. Low migration scenario

- Headship rate = current trend
- Obsolescence rate = 0.25%

2. High migration scenario

- Headship rate = household size falls
- Obsolescence rate = 0.50%

3. 'Baseline' scenario

- Constitutes the average household projection across all scenarios.

ESRI Household Projections (2024)								
NUTS 2	NUTS 3	Local Authority	Baseline*		Low Migration		High Migration	
			2023-30	2030-40	2023-30	2030-40	2023-30	2030-40
Northern & Western	Border	Donegal	1,187	1,079	915	713	1,464	1,474
		Sligo	627	576	501	401	755	764
		Leitrim	262	256	204	176	322	343
		Cavan	566	502	436	335	700	681
		Monaghan	434	374	333	245	537	514
	West	Galway City	794	653	611	421	982	903
		Galway County	1,600	1,511	1,320	1,122	1,885	1,928
		Mayo	724	542	517	284	935	821
		Roscommon	488	479	381	331	598	637
NWRA Total			6,682	5,972	5,218	4,028	8,178	8,065
Southern	Mid-West	Clare	973	884	770	608	1,180	1,182
		Tipperary	1,187	1,048	914	687	1,466	1,438
		Limerick	1,769	1,484	1,405	1,011	2,142	1,994
	South-East	Carlow	432	364	343	252	523	484
		Kilkenny	675	642	537	460	816	836
		Waterford	939	836	750	588	1,131	1,098
		Wexford	1,113	1,023	891	730	1,339	1,333
	South-West	Cork City	1,651	1,501	920	1,064	1,386	1,971
		Cork County	3,352	3,046	3,081	2,160	4,641	4,001
		Kerry	1,193	1,064	944	724	1,448	1,429
SRA Total			13,284	11,892	10,555	8,284	16,072	15,766
Eastern & Midland	Dublin	DLR	2,643	2,435	2,178	1,826	3,121	3,096
		Dublin City	6,526	5,444	5,054	3,656	8,042	7,403
		Fingal	3,211	2,724	2,558	1,844	3,882	3,683
		South Dublin	3,033	2,697	2,452	1,918	3,630	3,545
	Mid-East	Kildare	2,371	2,428	1,971	1,867	2,779	3,028
		Louth	1,054	953	832	665	1,280	1,262
		Meath	1,801	1,877	1,468	1,420	2,141	2,368
		Wicklow	1,141	1,129	912	816	1,374	1,465
	Midlands	Laois	718	709	577	527	862	906
		Longford	311	261	243	177	381	351
		Offaly	630	609	506	440	757	790
		Westmeath	643	522	494	340	795	717
	EMRA Total			24,082	21,788	19,245	15,496	29,044
Total State			44,047	39,654	35,018	27,805	53,294	52,445

*'Baseline' refers to ESRI 'Average Across All Assumptions' projection

**Rounding may affect totals

Source: ESRI

3.4.1 Comparing Projections Over Time

To understand how these household projections have changed over time we examine the evolution of the core projections for the Baseline and High Migration scenarios between the 2020 and 2024 ESRI reports. To enable comparison across reports and alignment with the period outlined in the NPF, which runs to 2040, an average across the period to 2040 has been used. The Low Migration scenario has been excluded from the analysis presented in the table below, as prevailing demographic and economic trends indicate this represents an unlikely projection for future household growth in our opinion.

Comparing Household Projections ESRI 2020 versus 2024 ('000 per annum)								
NUTS 2	NUTS 3	Local Authority	Baseline*		% Change	High Migration*		% Change
			2020	2024		2020	2024	
Northern & Western	Border	Donegal	893	1,133	27%	1,082	1,469	36%
		Sligo	442	602	36%	513	760	48%
		Leitrim	174	259	49%	225	333	48%
		Cavan	462	534	16%	567	691	22%
		Monaghan	324	404	25%	418	526	26%
	West	Galway City	277	724	161%	293	943	222%
		Galway County	990	1,556	57%	1,100	1,907	73%
		Mayo	404	633	57%	501	878	75%
		Roscommon	411	484	18%	508	618	22%
NWRA Subtotal			4,377	6,327	45%	5,207	8,122	56%
Southern	Mid-West	Clare	550	929	69%	633	1,181	87%
		Tipperary	784	1,118	43%	929	1,452	56%
		Limerick	1,092	1,627	49%	1,186	2,068	74%
	South-East	Carlow	402	398	-1%	460	504	9%
		Kilkenny	628	659	5%	781	826	6%
		Waterford	565	888	57%	626	1,115	78%
		Wexford	844	1,068	27%	970	1,336	38%
	South-West	Cork City	889	1,576	77%	871	1,679	93%
		Cork County	2,272	3,199	41%	2,634	4,321	64%
		Kerry	892	1,129	27%	1,048	1,439	37%
SRA Subtotal			8,916	12,588	41%	10,138	15,919	57%
Eastern & Midland	Dublin	DLR	1,603	2,539	58%	1,703	3,109	83%
		Dublin City	3,580	5,985	67%	4,344	7,723	78%
		Fingal	1,313	2,968	126%	1,309	3,783	189%
		South Dublin	1,467	2,865	95%	1,591	3,588	125%
	Mid-East	Kildare	1,439	2,400	67%	1,601	2,904	81%
		Louth	813	1,004	24%	932	1,271	36%
		Meath	1,269	1,839	45%	1,549	2,255	46%
		Wicklow	830	1,135	37%	980	1,420	45%
	Midlands	Laois	629	714	14%	745	884	19%
		Longford	313	286	-9%	360	366	2%
		Offaly	526	620	18%	622	774	24%
		Westmeath	516	583	13%	543	756	39%
EMRA Subtotal			14,297	22,935	60%	16,279	28,829	77%
State Total			27,590	41,850	52%	31,624	52,870	67%

*Average household projection to 2040

Source: ESRI, Goodbody

From the data above we can see the projected household growth has been revised significantly upward in almost every part of the country, with double digit percentage increases in 28 out of the 31 local authorities under the baseline scenario. These increases translate into an annual increase in housing units of over 14k under the baseline scenario (*from 27,590 to 41,850*). This uplift goes further when we look at the high migration scenario which sees upward revisions in every local authority and an increase in the national target of over 20k units per annum (*from 31,624 to 52,870*). This increase is stark and

particularly notable as the previous estimates outlined in the 2020 report form the basis for many of the existing county development plan housing targets. As a result, the current plans' targets will need to rise significantly to align with these revised household projections.

3.4.2 Regional mix of future housing requirements

It is clear that housing supply targets will increase nationally. The NPF suggests the target will rise to 50K units, with the Minister conscious that new targets will also need to take account of the current housing deficit. This compares to a target under Housing for All of 33K units on average in the 2020s. However, the cumulative total of Housing Supply Targets (HSTs) in the County Development Plans (CDPs) already amounts to 46K (See Section 4). The table below adds in two additional scenarios of 55K and 60K per annum. There are plausible scenarios both above this level and below it.

The regional mix of these estimates is very important. We use regional shares associated with the ESRI 2024 High Migration (HM) scenario in the estimates below (as the national figure is closest to the draft NPF target). Under this assumption, the annual growth in households in EMRA rise to 29K-33K (from 24.5K). The Southern total rises to 16K-18K (up from 15K) and the Northern & Western total rises to 8K-9K (from 6.6K).

Future Household Projection Scenarios						
NUTS 2	NUTS 3	Local Authority	HST	ESRI (HM)	55K per annum	60K per annum
Eastern & Midland	Dublin	DLR	3,086	3,109	3,234	3,528
		Dublin City	6,692	7,723	8,034	8,764
		Fingal	2,708	3,783	3,935	4,293
		South Dublin	2,596	3,588	3,732	4,071
	Mid-East	Kildare	1,524	2,904	3,021	3,295
		Louth	1,087	1,271	1,322	1,442
		Meath	2,832	2,255	2,345	2,559
		Wicklow	1,411	1,420	1,477	1,611
	Midlands	Laois	666	884	920	1,003
		Longford	428	366	381	415
		Offaly	663	774	805	878
		Westmeath	831	756	786	858
	EMRA Total			24,523	28,829	29,991
Southern	Mid-West	Clare	750	1,181	1,229	1,340
		Tipperary	1,008	1,452	1,511	1,648
		Limerick	2,599	2,068	2,151	2,347
	South-East	Carlow	518	504	524	571
		Kilkenny	775	826	859	937
		Waterford	804	1,115	1,159	1,265
		Wexford	1,072	1,336	1,390	1,516
	South-West	Cork City	2,706	1,679	1,746	1,905
		Cork County	3,769	4,321	4,495	4,904
		Kerry	1,167	1,439	1,496	1,633
SRA Total			15,166	15,919	16,560	18,066
Northern & Western	Border	Donegal	1,280	1,469	1,528	1,667
		Sligo	649	760	790	862
		Leitrim	201	333	346	377
		Cavan	666	691	718	784
		Monaghan	330	526	547	596
	West	Galway City	739	943	980	1,070
		Galway County	1,790	1,907	1,983	2,164
		Mayo	542	878	913	996
		Roscommon	392	618	642	701
	NWRA Total			6,588	8,122	8,449
Total State			46,277	52,870	55,000	60,000

Source: Goodbody, County / City Development Plans, ESRI

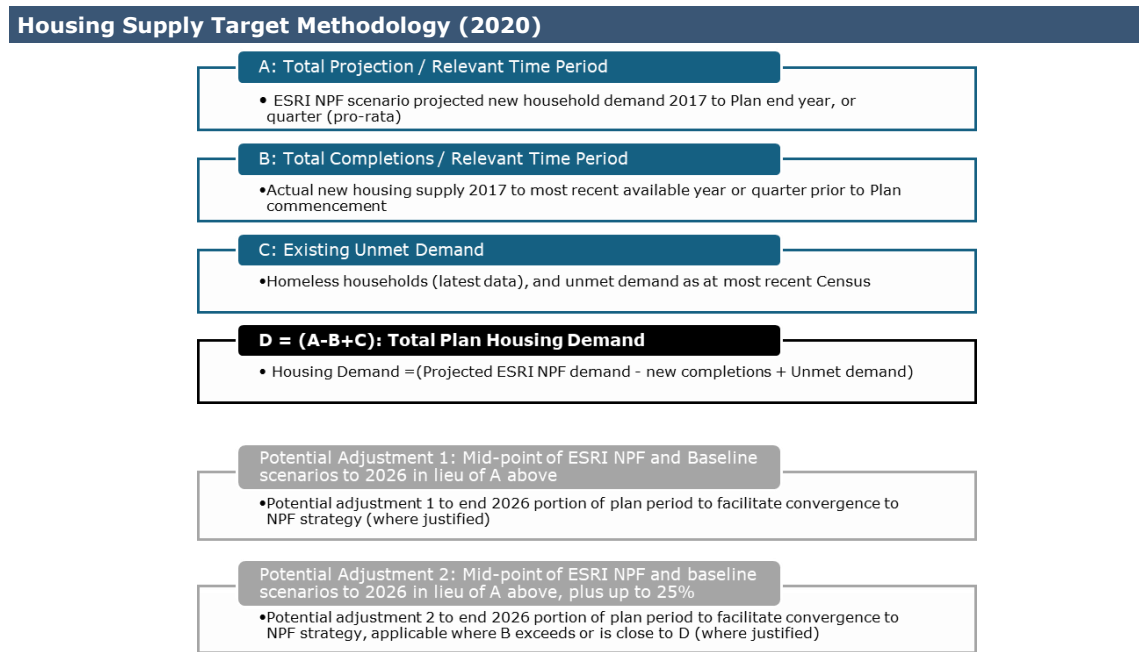
Section 4 – Analysis of County Development Plans

4.1 Overview – Motivation & Components

Having described the key features of the strategic, hierarchical approach to identifying housing need and land zoning in Section 2, this section examines the local implementation of these plans and how these plans have evolved in recent CDP periods. To do this, we have examined the City / County Development Plans (CDPs) of each of the 31 local authorities in Ireland. These plans run for 6 years, setting out the housing strategy and targets in addition to the proposed delivery at a more localised level. To track the evolution of these plans, we have compared and contrasted the existing CDP with the previous one. The goal here is to identify trends in the need for residential development land and the supply of it.

Our focus is on the 'core strategy' section of the CDPs. Core strategy is a requirement of the Planning and Development Act 2000 (as amended) and relates directly to housing requirements and provision. Within this section a 'core strategy table' is published which provides several key points of relevant information such as the population projections, estimated housing demand and proposed zoned land. Consequently, from the core strategy we've been able to identify a number of key metrics through which we can evaluate the implementation and success of previous CDPs in addition to analysing current CDPs against their historical performance. The two most important components of these metrics are:

- **Housing Supply Targets (HST)** – This is the number of new units that is required over the 6-year plan period to meet both existing unmet demand and projected new demand over the plan period. This is derived from the ESRI methodology (2020 edition illustrated below), which builds upon NPF projections regarding population and household size. This methodology also allows a potential upward revision of up to 25% to facilitate convergence with NPF strategy (See *Appendix 4a* for an illustrative worked example):



Source: DHLGH, ESRI

- **Housing Yield of Zoned Land** – This is the number of units which can be built on available land, that is zoned residential, during the lifetime of the CDP. It is based on an estimate of zoned land in hectares which is multiplied by the applicable settlement density (units/ha). This density assumption must be made by local planning authorities and consider settlement-specific factors such as proximity to urban areas/public transport, existing residential density in nearby sites.
 - In a large number of cases this residential yield is provided in the Core Strategy of the CDP. However, in certain cases no yield could be calculated due to a deficiency in data while in other cases our own estimate was calculated using the zoned residential land figure (ha) multiplied by the applicable settlement density (units/ha). There is thus some margin of error around this estimate.

Another key metric which is alluded to in the HST methodology is the level of completions:

- **New Dwelling Completions:** The Central Statistics Office (CSO) publish a quarterly series which breaks down 'new dwelling completions' by local authority area. This completions data was then applied to the relevant 24-quarter plan period using the closest applicable quarter to the effective CDP start date.

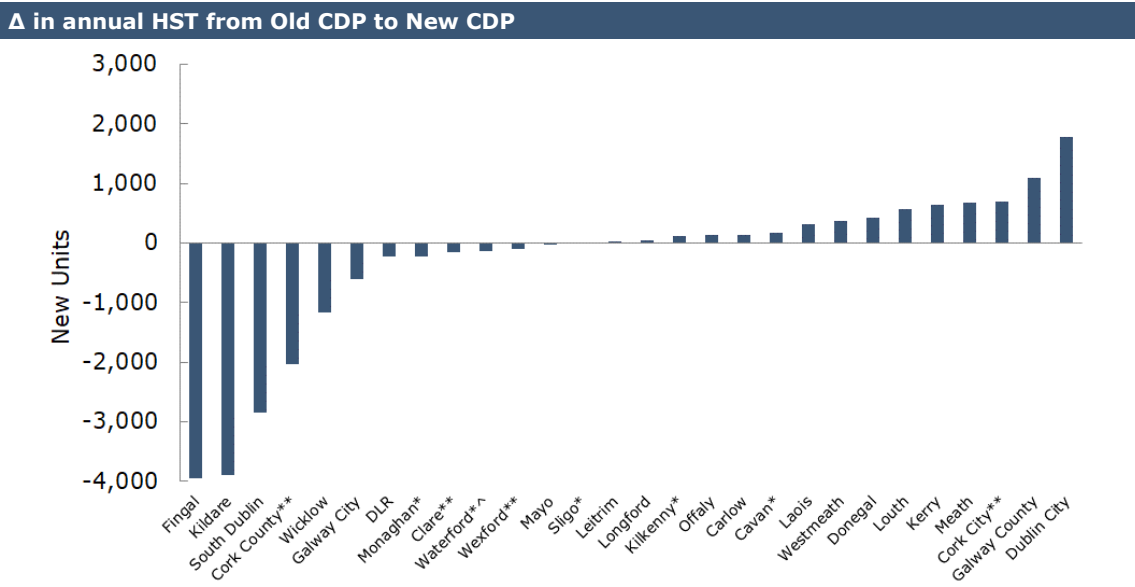
We will first analyse the evolution of the two key components set out in the respective CDPs; the changes in Housing Supply Targets and the Housing Yield of Zoned Lands between the previous CDP and the current CDP. These two components will be compared on both an annual basis and a total basis (their respective 6-year plan period), in order to understand how they have evolved over time.

4.2 Evolution of Housing Supply Targets

- Housing Supply Targets fall -16% decreasing by 8,095 units per annum in our 28-LA sample
- EMRA region comprises all of the aggregate decline
- Fingal, Kildare & South Dublin see collective decrease of more than 10k units a year

The Housing Supply Targets have been defined by the Minister for Housing as “an overall number of housing units to be planned for in the development plan process of each local authority”. These targets are calculated using the previously set out ESRI methodology and must adhere to the guidelines set out in Section 28 of the Planning & Development Act, 2000 (as amended). This helps ensure a standardised approach that conforms to the national and regional objectives. Consequently, the targets are key to the supply of housing as they inform policy at a local level and in particular influence the quantity of land that is zoned for residential use, as well as the services and infrastructure required.

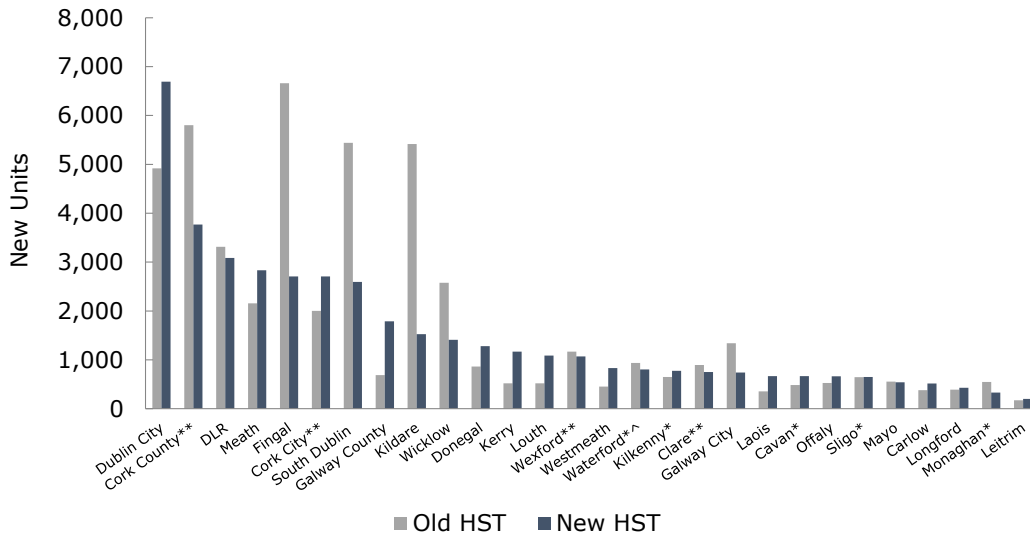
The chart below depicts this change in annual Housing Supply Targets (HSTs) from the old CDP to the most recent set. We have excluded three Local Authorities (Limerick, Tipperary & Roscommon) due to data issues (see *Appendix 4b* for detailed explanations of each exclusion and our methodology). On a national level the total annual housing supply target for our 28-council sample fell by 8,095 units, declining from 50,373 under the old CDPs to 42,278 units a year under the current plans. This represents a 16.1% decrease in targeted housing supply per annum, with the decline concentrated among a small number of local authorities, as shown in chart below.



*HST Implied using target population growth & average HH density
**HST prorated to 6-year period
^Amalgamation of county / city plans covering overlapping period due to merging of completions data
Source: County / City Development Plans

The most significant reductions in HSTs are in Fingal, Kildare and South Dublin, with annual targets falling by 3,951 (-59%), 3,892 (-72%) and 2,846 (-52%) units per annum, respectively. In contrast, the largest increases in targets were in Dublin City, Galway County and Cork City. The comparison between the two sets of targets can be seen for each local authority below, ordered by largest to smallest with respect to the HST outlined in the new CDP.

Annual HST from Old CDP versus New CDP



*HST Implied using target population growth & average HH density

**HST prorated to 6-year period

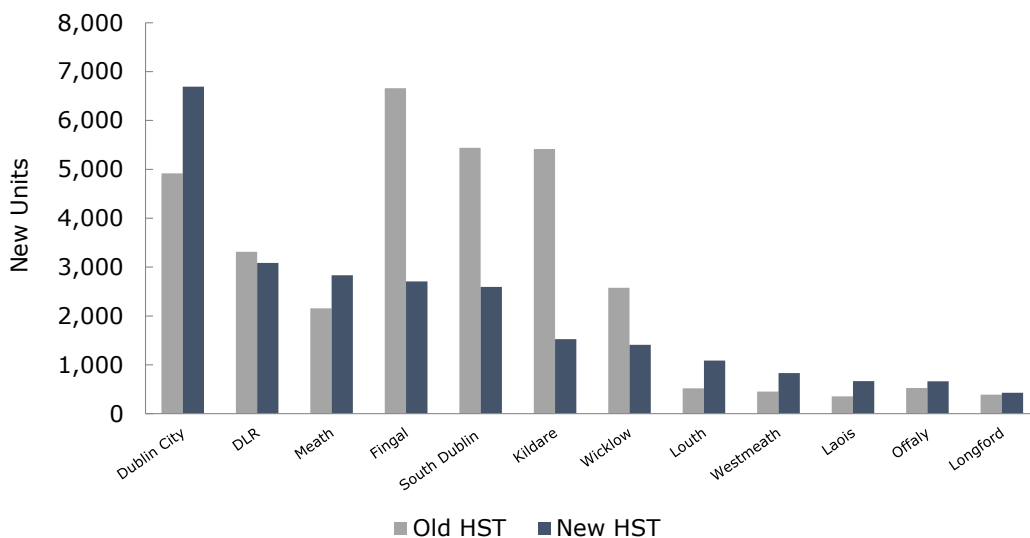
^Amalgamation of county / city plans covering overlapping period due to merging of completions data

Source: County / City Development Plans

4.2.1 Housing Supply Targets in the EMRA & Nationally

Of particular note in this analysis is the decrease in targeted housing supply within the EMRA region. The declines in Fingal, Kildare and South Dublin alone account for a reduction in annual housing requirement of c. 10K units, falling from 17,516 to just 6,828 units per annum. This decrease can be seen more clearly if we isolate the change in annual HSTs across the EMRA region for the previous and current plan period:

Annual HST from Old CDP versus New CDP (EMRA)



Source: County / City Development Plans

In total, the EMRA region has seen a net decline in its HSTs of 8,169 units in the current CDPs relative to the previous set (*declining from 32,722 to 24,553 units per annum*). This is more than the total decline for the 28-local authority sample. Consequently, the EMRA target as a percentage of the total housing target in our sample has fallen by 7%, from 65% of the total under the previous CDPs to 58% under the current plans.

4.2.2 Current Housing Supply Targets versus ESRI 2024

For the most recent iteration of CDPs we have a full 31-council sample and as such can make comparisons to the 2024 ESRI housing targets. There is notable divergence between the aggregate HST's from the current CDPs (*which sum to an annual supply of 46,277 units*) and the 'average across all scenarios' (i.e. base case) from the ESRI's 2024 projections (*which range from just 31,413 under Low Migration and 52,870 under a High Migration scenario*). If we compare the ESRI's 2024 base case (*averaged across 2023 to 2040*) which posits an annual target of 41,850 we can see this is almost 4.5k lower than the target set out in the current development plans. The ESRI weights its projections to the period to 2030 more heavily than the 2030-2040 period, but this does not have a large effect on the High Migration outturn that we focus on in this report.

Potential New Annual Household Demand							
NUTS 2	NUTS 3	Local Authority	Plan Period	Current HST	ESRI 2024 (2023-2040)		
					LM	Base	HM
Northern & Western	Border	Donegal	2024-2030	1,280	814	1,133	1,469
		Sligo	2024-2030	649	451	602	760
		Leitrim	2023-2029	201	190	259	333
		Cavan	2022-2028	666	386	534	691
		Monaghan	2019-2025	330	289	404	526
	West	Galway City	2023-2029	739	516	724	943
		Galway County	2022-2028	1,790	1,221	1,556	1,907
		Mayo	2022-2028	542	401	633	878
		Roscommon	2022-2028	392	356	484	618
	Southern	Mid-West	Clare	2023-2029	750	689	929
Tipperary			2022-2028	1,008	801	1,118	1,452
Limerick			2022-2028	2,599	1,208	1,627	2,068
South-East		Carlow	2022-2028	518	298	398	504
		Kilkenny	2021-2027	775	499	659	826
		Waterford	2022-2028	804	669	888	1,115
		Wexford	2022-2028	1,072	811	1,068	1,336
South-West		Cork City	2022-2028	2,706	992	1,576	1,679
		Cork County	2022-2028	3,769	2,621	3,199	4,321
		Kerry	2022-2028	1,167	834	1,129	1,439
Eastern & Midland	Dublin	DLR	2022-2028	3,086	2,002	2,539	3,109
		Dublin City	2022-2028	6,692	4,355	5,985	7,723
		Fingal	2023-2029	2,708	2,201	2,968	3,783
		South Dublin	2022-2028	2,596	2,185	2,865	3,588
	Mid-East	Kildare	2023-2029	1,524	1,919	2,400	2,904
		Louth	2021-2027	1,087	749	1,004	1,271
		Meath	2021-2027	2,832	1,444	1,839	2,255
		Wicklow	2022-2028	1,411	864	1,135	1,420
	Midlands	Laois	2021-2027	666	552	714	884
		Longford	2021-2027	428	210	286	366
		Offaly	2021-2027	663	473	620	774
		Westmeath	2021-2027	831	417	583	756
Total				46,277	31,413	41,850	52,870

Source: County / City Development Plans, ESRI, Goodbody

EMRA has an annual HST under the current CDPs of 24,518. This is 1,583 units higher than the annual target under the base case scenario from the latest ESRI report of 22,935. Similarly in the Southern region the CDP annual target is 2,578 units higher than the latest ESRI base case (*15,166 versus 12,588*). Finally in the Northern & Western region the CDP annual targets are 261 units higher per annum than the ESRI base case (*6,588 versus 6,237*).

Potential New Annual Household Demand - Regional Summary					
NUTS 2	NUTS 3	Current HST	ESRI 2024 (2023-2040)		
			LM	Base	HM
Northern & Western	Border	3,125	2,130	2,932	3,777
	West	3,463	2,494	3,396	4,345
NWRA Total		6,588	4,623	6,327	8,122
Southern	Mid-West	4,357	2,698	3,673	4,701
	South-East	3,168	2,276	3,012	3,780
	South-West	7,641	4,447	5,904	7,438
SRA Total		15,166	9,420	12,588	15,919
Eastern & Midland	Dublin	15,081	10,743	14,357	18,201
	Mid-East	6,854	4,976	6,377	7,849
	Midlands	2,588	1,652	2,202	2,780
EMRA Total		24,523	17,371	22,935	28,829
Total		46,277	31,413	41,850	52,870

Source: County / City Development Plans, ESRI

It is important to highlight that these comparisons are subject to a caveat; the ESRI figures are subject to adjustments through the HNDA and HST methodology, adjustments which are already contained within the CDP targets. These adjustments typically see upward revisions to the level of housing demand and the associated targets at a development plan level, as such once these updated ESRI projections are integrated into the next iteration of development plans it is likely that the associated HSTs will be higher.

4.3 What do the CDPs state about zoned land?

- Housing Yield of Zoned Land fell -28% (-111,461 units) to 286,904 units in our sample (14 Local Authorities)
- EMRA (excl. Offaly & Kildare) sees decline of -37% in housing yield of zoned land.

We have also analysed the change in the quantity of zoned land across the current development plan period and the previous plan period. Ensuring that sufficient zoned land is available is crucial to achieving housing supply targets. Failure to do so can negatively impact supply until the CDP is amended or upon the conclusion of the current plan period. This deficiency in turn acts as a constraint on the supply of new units during the lifetime of the CDP, as any new development needs zoned and serviced land before it can begin. It is critical local and national planners ensure a sufficient quantity of zoned serviced land if the nation's housing needs are to be met.

The table below outlines the housing yield of zoned lands by local authority across the current and previous plan periods. Due to data deficiencies, we only have a restricted sample of local authorities with this information. The restricted sample comprises 67% of the aggregate HST and includes 14 of the 31 local authorities. The sample comprises 91% of the Eastern and Midlands Region's HST and 10 of the 12 EMRA local authorities, enabling highly accurate inferences for this region. (A full explanation of the methodology used and the reason for each exclusion is detailed in *Appendix 4c & 4d*). We recommend that data reporting on land should improve as this is part of the national policy objectives outlined in the NPF. Most relevant of these objectives is NPO 97, which stipulates that "Planning authorities will be required to apply a standardised, tiered approach to differentiate between i) zoned land that is serviced and ii) zoned land that is serviceable within the life of the plan".

Housing Yield of Zoned Land – Old CDP and New CDP						
NUTS 2	NUTS 3	Local Authority	Plan Period	Housing Yield of Zoned Land	Plan Period	Housing Yield of Zoned Land
Northern & Western	Border	Donegal*	2018-2024	7,681	2024-2030	12,126
	West	Galway City	2017-2023	9,093	2023-2029	6,942
Southern	South-West	Cork City**	2015-2021	11,910	2022-2028	20,461
		Cork County***^	2014-2020	44,077	2022-2028	42,798
Eastern & Midland	Dublin	DLR	2016-2022	33,600	2022-2028	22,181
		Dublin City	2016-2022	52,450	2022-2028	49,175
		Fingal	2017-2023	49,541	2023-2029	35,001
		South Dublin	2016-2022	40,143	2022-2028	21,490
	Mid-East	Wicklow*	2016-2022	27,882	2022-2028	23,623
		Meath*	2013-2019	49,098	2021-2027	20,581
		Louth*	2015-2021	57,418	2021-2027	20,525
	Midlands	Laois	2017-2023	4,848	2021-2027	3,948
		Longford*	2015-2021	2,370	2021-2027	2,734
		Westmeath	2014-2020	8,254	2021-2027	5,319
Total				398,365		286,904

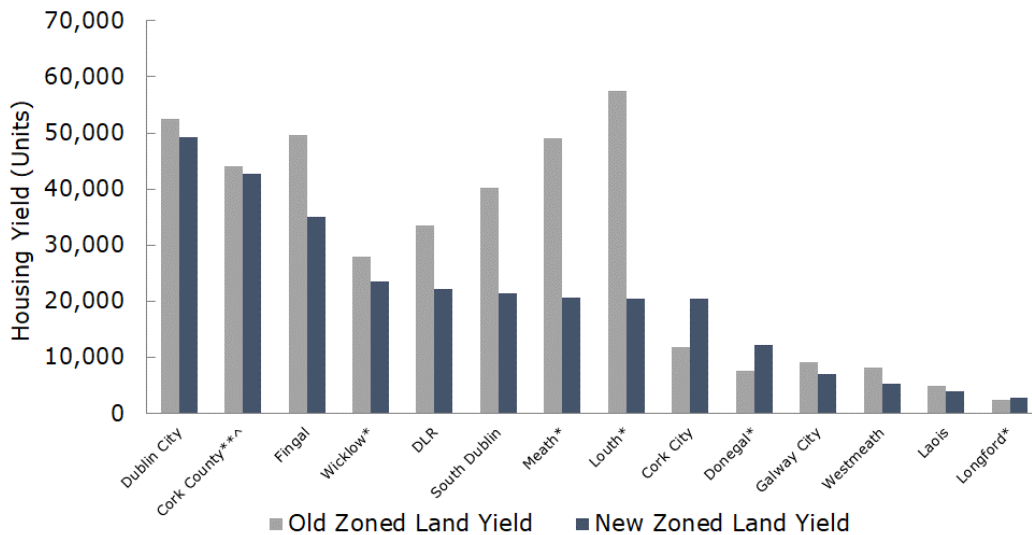
*Goodbody Estimate (see Appendix 4c for methodology)

**Prorated for 6-year period

^From joint strategy document

Source: Goodbody, County / City Development Plans

Change in Housing Yield of Zoned Land – Old CDP versus New CDP



*Goodbody estimate (see Appendix 4c for methodology)

**Prorated for 6-year period

^From joint strategy document

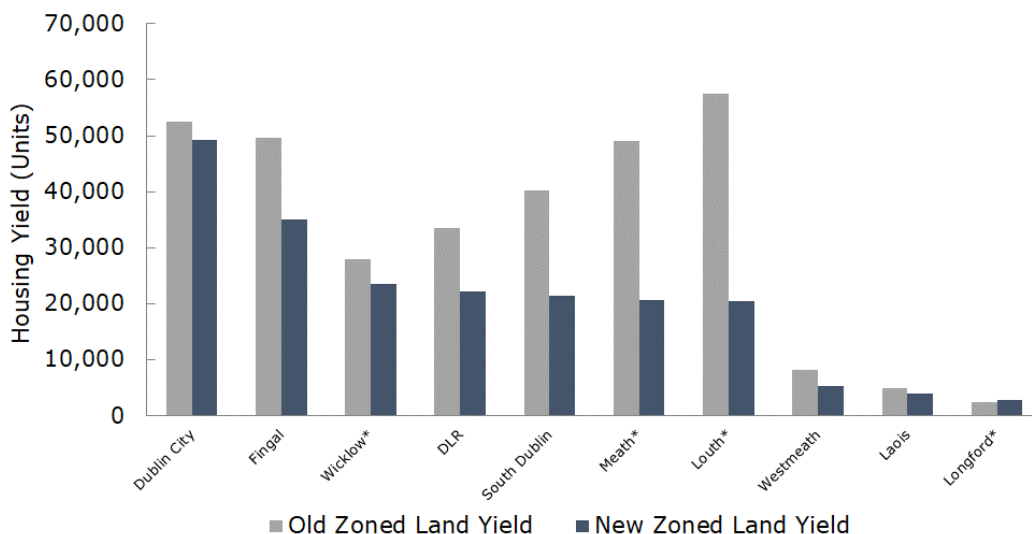
Source: Goodbody, County / City Development Plans

On an aggregate basis, the total housing yield of zoned land in our sample has fallen by 111,461 units in the current CDP period relative to the previous one (*falling from 398,365 to 286,904*). This decline represents a 28.0% decrease.

4.3.1 Housing Yield of Zoned Land in the EMRA

The EMRA region once again has a very significant role in the reduction in zoned lands nationally. This restricted EMRA sample (which excludes Offaly and Kildare) saw a reduction in the housing yield of zoned land of 37.2%, equating to a decrease of 121,027 units over the 6-year plan period (*falling from 325,604 to 204,577*). The four councils which comprise the Dublin region (Fingal, Dublin City, Dún Laoghaire–Rathdown and South Dublin) saw a fall of 27.2% in housing yield of zoned land between the new and old plan period. This equates to a reduction in housing yield of 47,887 units over the current plan period (*falling from 175,734 to 127,847*). The greatest reduction in zoned land yield was seen in Louth, Meath and South Dublin which saw a combined fall of 84,063 units (*from 146,659 to 62,596*).

Change in EMRA Housing Yield of Zoned Land – Old CDP versus New CDP



*Goodbody estimate (see Appendix 4c for methodology)

Source: Goodbody, County / City Development Plans

4.4 Assessing Residential Output Relative to CDP Targets

Taking the three components outlined (HSTs, Completions & Housing Yield of Zoned Land) we now define three key ratios. Through these ratios we can assess the outcomes and projected future outcomes with regard to housing delivery across the local authorities. Note that these are our own definitions and are not commonly used in the housing lexicon in Ireland. In addition to outlining these metrics we will also highlight the value and importance of the data which they reflect:

1. **Success Rate** – Success rates compare the ratio of new dwelling completions (CSO) to Housing Supply Targets (from the previous iteration of CDP). We calculate this rate using the following formula:

$$\text{Success Rate} = \frac{\text{New Dwelling Completions}}{\text{Housing Supply Targets (Old)}}$$

This enables us to evaluate the extent to which each local authority was able to achieve its housing targets during the previous CDP period. It will also highlight any disparities across local authorities.

2. **Historical Zoned Completion Rate (HZCR)** – Historical zoned completion rates compare completions with the Housing Yield of Zoned Land, based upon the previous CDP information. This is calculated as:

$$\text{Historical Zoned Completion Rate} = \frac{\text{New Dwelling Completions}}{\text{Housing Yield of Zoned Land (Old)}}$$

The calculation of Zoned Completion Rates (ZCRs) gives us a better understanding of the level of zoned land that is utilised in a CDP. Taking both the Success Rate and the Historical Zoned Completion Rate together we can evaluate the level of zoned land that has been utilised in previous development plans. In turn we can then use these historical precedents to evaluate the HSTs outlined in the current CDPs.

3. **Implied Zoned Completion Rate (IZCR)** – Finally, we calculate the implied zoned completion rate, which compares the Housing Supply Target, taken from the current CDPs, to the stated Housing Yield of Zoned Land, also taken from the current CDPs. This rate is calculated using the formula below:

$$\text{Implied Zoned Completion Rate} = \frac{\text{Housing Supply Targets (New)}}{\text{Housing Yield of Zoned Land (New)}}$$

The IZCR allows us to create a metric to assess whether there is sufficient headroom on zoned land availability to achieve housing supply targets during the period of the CDP. By comparing the targets against the yield of zoned residential land and using HZCRs as an indicative guide we can identify potential deficiencies in zoned land availability. As such, it highlights areas where zoning may need adjustment to accommodate future growth and avoid acting as a constraint on new housing supply.

4.5 Historical success rates by Local Authority

- 'Success rate' for 28 LA sample is 33%, indicating just 1/3rd of targeted housing built
- Success rates correlated with start date; later plans see median success rate improve
- Large range in success rates, ranging from over 90% to under 20%.

As outlined in the overview, the Core Strategy of the City / County Development Plan sets out the Housing Supply Target using the Housing Needs Demand Assessment (HNDA) and the HST Methodology (2020) illustrated earlier. We have analysed CDPs across the country, both for the most recent set and for the previous iteration. As mentioned in the evolution of HST section, three local authorities (Limerick, Tipperary & Roscommon) have been excluded from our sample due to issues that make analysis unfeasible (see *Appendix 4b* for a detailed explanation of these exclusions). Within these plans we first analysed the success rate across counties to evaluate the delivery of the targeted housing supply outlined in each. The success rate refers to the ratio of 'new dwelling completions', from the CSO, to the 'Housing Supply Target' (HST), taken from the previous County Development Plan (CDP) for the relevant 6-year period:

$$\text{Success Rate} = \frac{\text{New Dwelling Completions}}{\text{Housing Supply Targets}}$$

The table and accompanying chart below present the success rates of each of these plans, which range in start dates from 2013 to 2018:

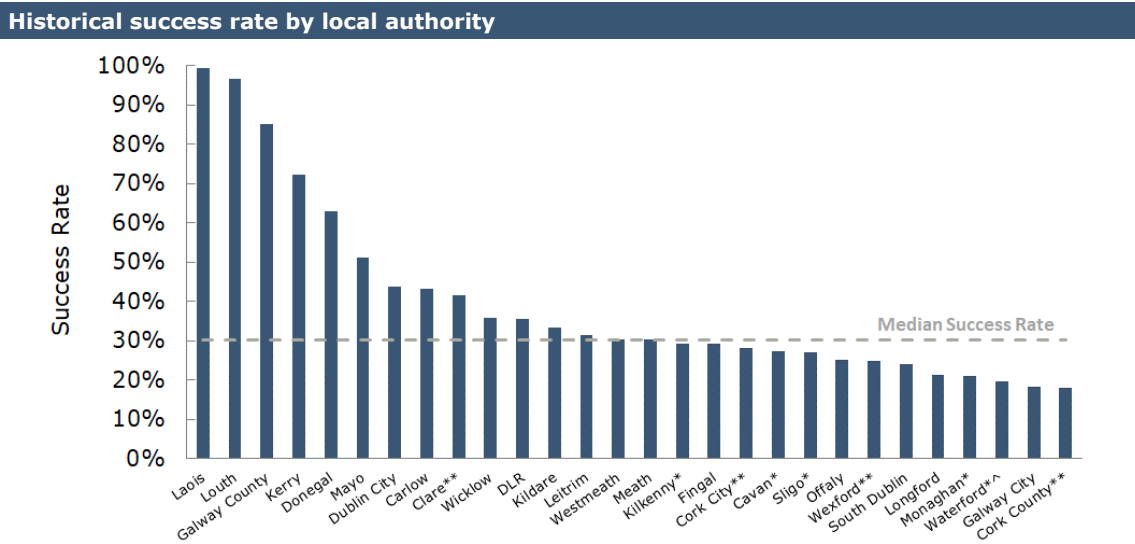
Historical success rates by local authority (28 LAs)						
Nuts 2	Nuts 3	Local Authority	Plan Period	Housing Supply Target	Completions	% Success
Northern & Western	Border	Donegal	2018-2024	5,174	3,261	63.0%
		Sligo*	2017-2023	3,880	1,047	27.0%
		Leitrim	2015-2021	1,043	328	31.4%
		Cavan*	2014-2020	2,908	791	27.2%
		Monaghan*	2013-2019	3,281	688	21.0%
	West	Galway City	2017-2023	8,043	1,459	18.1%
		Galway County	2015-2021	4,133	3,524	85.3%
		Mayo	2014-2020	3,334	1,704	51.1%
Southern	Mid-West	Clare**	2017-2023	5,370	2,237	41.7%
		Waterford**^	2013-2017	5,620	1,101	19.6%
	South-East	Kilkenny*	2014-2020	3,899	1,143	29.3%
		Carlow	2015-2021	2,274	984	43.3%
		Wexford**	2013-2019	7,008	1,741	24.8%
	South-West	Cork City**	2015-2021	12,019	3,392	28.2%
		Cork County**	2014-2020	34,803	6,220	17.9%
		Kerry	2015-2021	3,118	2,252	72.2%
Eastern & Midland	Dublin	DLR	2016-2022	19,870	7,082	35.6%
		Dublin City	2016-2022	29,500	12,891	43.7%
		Fingal	2017-2023	39,948	11,638	29.1%
		South Dublin	2016-2022	32,649	7,842	24.0%
	Mid-East	Kildare	2017-2023	32,497	10,836	33.3%
		Louth	2015-2021	3,111	3,005	96.6%
		Meath	2013-2019	12,942	3,919	30.3%
		Wicklow	2016-2022	15,471	5,531	35.8%
	Midlands	Laois	2017-2023	2,134	2,119	99.3%
		Longford	2015-2021	2,335	499	21.4%
		Offaly	2014-2020	3,163	795	25.1%
		Westmeath	2014-2020	2,711	823	30.4%
Total				302,239	98,852	32.7%

*HST Implied using target population growth & average household density (see *Appendix 4b*)

**HST prorated to 6-year period

^Amalgamation of county / city plans covering overlapping period due to merging of completions data

Source: County / City Development Plans, CSO



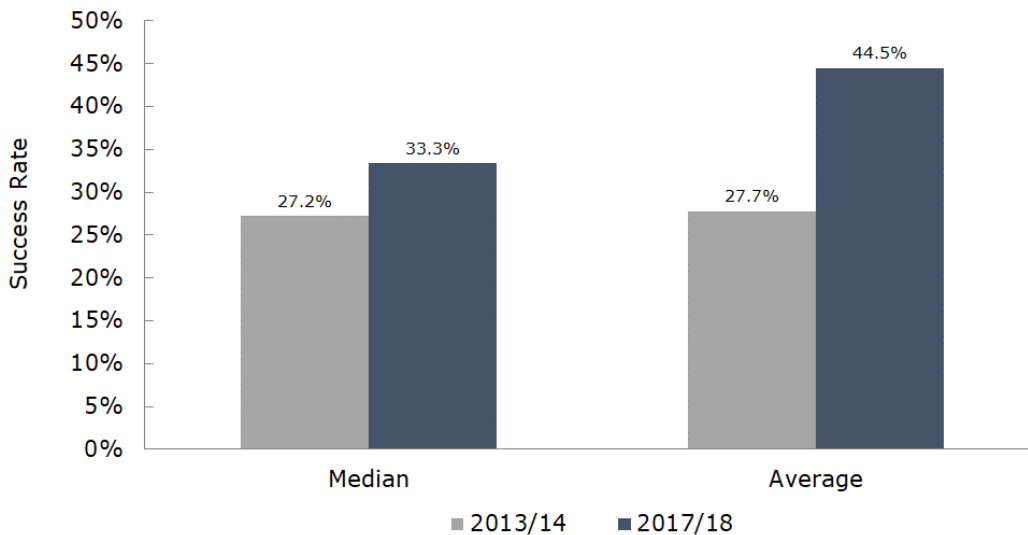
*HST Implied using target population growth & average household density (see Appendix 4b)
**HST prorated to 6-year period
^Amalgamation of county / city plans covering overlapping period due to merging of completions data
Source: County / City Development Plans, CSO

There is a wide range in success rates. Nationally there is a clear under delivery in completions relative to target, with just 98,852 units out of the targeted 302,239 being converted into new dwellings, which corresponds to a total success rate of just under 1/3rd (32.7%).

Laois has the highest success rate, delivering 99.3% of its 2017-2023 HST. It also has one of the latest start dates and may have benefited from a more buoyant market relative to an earlier time period. In Cork City, just 17.9% of the HST was achieved (the target in the Cork CDPs was based on a 2011 demand estimate which was subsequently pro-rated to a six-year period and as such must be analysed with high degree of caution). Even Cork excluding lower success rates were experienced among the CDPs with the earliest start dates, beginning in 2013/14. These plans were enacted during a particularly challenging period for Irish housebuilding after the Global Financial Crisis (GFC).

The importance of plan timing can be illustrated by grouping the CDPs by start date. In then next chart we filter the plans into two groups, the first by earliest start date comprising those beginning in 2013/2014 and the second by latest start date containing those beginning in 2017/2018 (plans beginning in the intervening period have been excluded).

Comparing success rate by start date

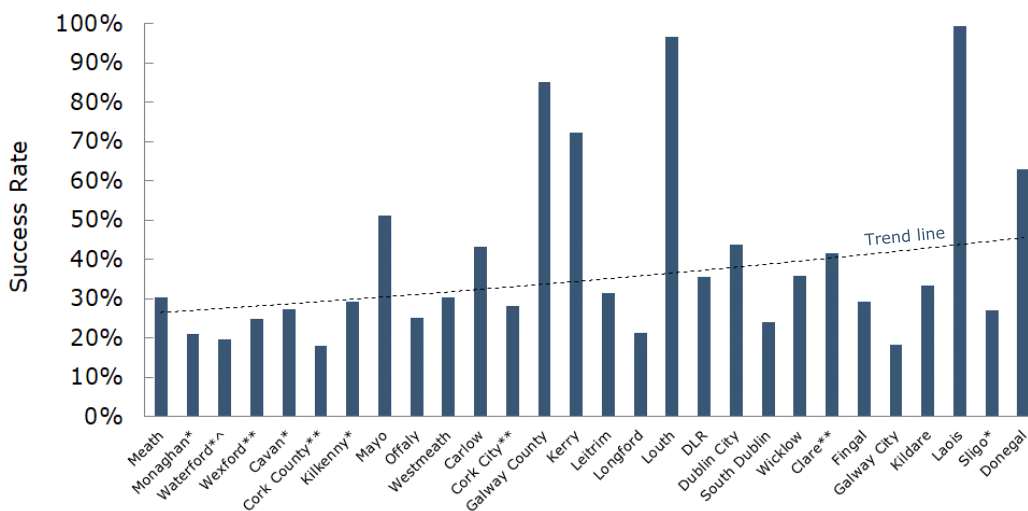


Source: County / City Development Plan, CSO

The improvement in success of the later plans highlights the recovery in the housing market and the wider Irish economic environment over that period. However, in spite of these improvements the median success remains low for the 2017/2018 group, coming in at 33.3%, indicating that just a third of the targeted supply has been converted into homes under the previous iteration of CDPs.

Economic drivers are only one factor in success. The chart below presents the disaggregated local authorities in order of starting year, where the bars represent the success rate of each and the dotted line the trend line for the series:

Success rate among local authorities by start date



*HST Implied using target population growth & average household density (see Appendix 4b)

**HST prorated to 6-year period

^Amalgamation of county / city plans covering overlapping period due to merging of completions data

Source: County / City Development Plans, CSO

We note from the above data the wide range amongst these rates, although poorer rates of success can be seen most prominently at the start of the series. Despite the presence of poor success rates in several later plans, indicative of volatility across individual localities, the overarching trend exhibits an upward trajectory. This progression aligns with the recovery of the homebuilding industry and the implementation of a number of government support measures.

4.5.1 Recent success rates by Local Authority

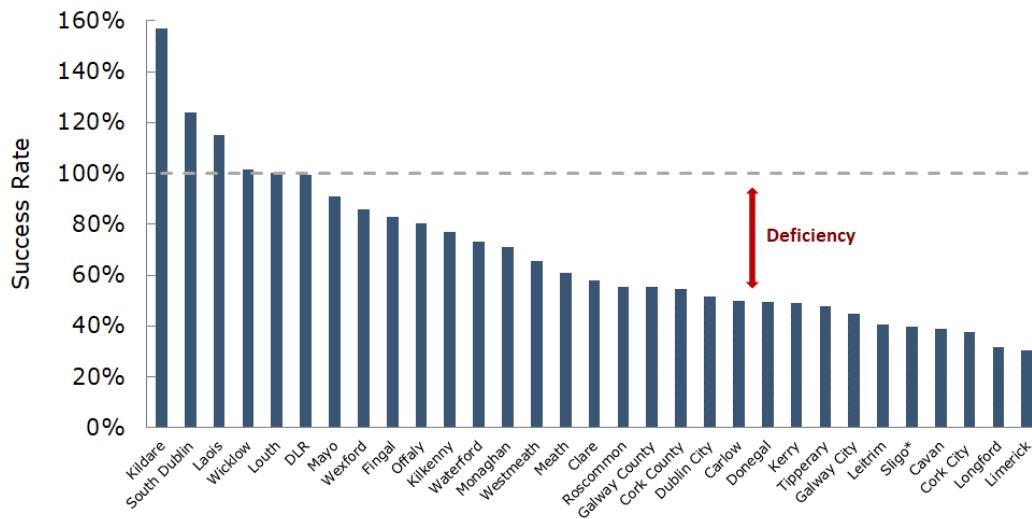
The improvement over time can be seen further if we construct recent success rates using the current annual HST, from the latest CDPs and the trailing 12-month sum of completions for each of the 31 local authorities. Using this 'recent success rate' we can observe a strong improvement in the data with the total success rate rising from 32.7% historically to 68.8% in the latest 12 months. This recent success rate is illustrated in the table and chart below by local authority and provides more encouraging signs for homebuilding going forward:

Recent Success Rates by Local Authority – Trailing 12 Months (to Q1 2024)						
NUTS 2	NUTS 3	Local Authority	Plan Period	Annual HST	Completions	% Success
Northern & Western	Border	Donegal	2024-2030	1,280	631	49.3%
		Sligo*	2024-2030	649	259	39.9%
		Leitrim	2023-2029	201	82	40.7%
		Cavan	2022-2028	666	260	39.0%
		Monaghan	2019-2025	330	234	71.0%
	West	Galway City	2023-2029	739	331	44.8%
		Galway County	2022-2028	1,790	989	55.3%
		Mayo	2022-2028	542	492	90.8%
Roscommon		2022-2028	392	217	55.3%	
Southern	Mid-West	Clare	2023-2029	750	434	57.9%
		Tipperary	2022-2028	1,008	483	47.9%
		Limerick	2022-2028	2,599	787	30.3%
	South-East	Carlow	2022-2028	518	259	50.0%
		Kilkenny	2021-2027	775	596	76.9%
		Waterford	2022-2028	804	588	73.1%
		Wexford	2022-2028	1,072	922	86.0%
	South-West	Cork City	2022-2028	2,706	1,020	37.7%
		Cork County	2022-2028	3,769	2,064	54.8%
Kerry		2022-2028	1,167	573	49.1%	
Eastern & Midland	Dublin	DLR	2022-2028	3,086	3,066	99.4%
		Dublin City	2022-2028	6,692	3,441	51.4%
		Fingal	2023-2029	2,708	2,249	83.1%
		South Dublin	2022-2028	2,596	3,217	123.9%
	Mid-East	Kildare	2023-2029	1,524	2,392	157.0%
		Louth	2021-2027	1,087	1,092	100.4%
		Meath	2021-2027	2,832	1,729	61.1%
		Wicklow	2022-2028	1,411	1,435	101.7%
	Midlands	Laois	2021-2027	666	766	115.0%
		Longford	2021-2027	428	136	31.8%
		Offaly	2021-2027	663	533	80.4%
		Westmeath	2021-2027	831	543	65.4%
Total				46,277	31,820	68.8%

*Draft CDP

Source: County / City Development Plans, CSO

Recent Success Rate by Local Authority – Trailing 12 Months



*Draft CDP

Source: County / City Development Plans, CSO

Three of the LAs are ahead of their current targets based on their most recent completions data, with the “overachievers” being Kildare, South Dublin and Laois. There has been some concern expressed recently about targets being exceeded in some local authority areas or even relative to Local Area Plans (LAPs), despite the fact that the country and the EMRA region in particular has a significant housing deficit. This has caused some planning permissions to be refused on the basis that housing supply targets have already been exceeded. This highlights two issues: (i) the need to expeditiously update housing targets on the basis of new household projections, and (ii) to avoid an overly rigid interpretation of local housing targets and instead take account of housing needs in the wider regional authority area.

4.6 Zoned Completion Rates by Local Authority

- Total HZCR of 18% for our restricted sample (70,952 completions to 398,365 potential units)
- Total IZCR of 65% for our restricted sample (184,973 HST to 286,904 potential units)
- Divergence between HZCR and IZCR highlights risk of continued under delivery in housing

We now examine the concepts of Zoned Completion Rates from the previous CDP and the Implied Zoned Completion Rate from the current CDP. In the first instance 'Historical Zoned Completion Rates' refer to the ratio of 'New Dwelling completions', to the 'Housing Yield of Zoned Land', taken from the old CDP:

$$\text{Historical Zoned Completion Rate (HZCR)} = \frac{\text{New Dwelling Completions}}{\text{Housing Yield of Zoned Land (Old)}}$$

'Implied Zoned Completion Rates' refer to ratio of 'Housing Supply Targets' to the 'Housing Yield of Zoned Land', taken from the new CDP:

$$\text{Implied Zoned Completion Rate (IZCR)} = \frac{\text{Housing Supply Target}}{\text{Housing Yield of Zoned Land (New)}}$$

As mentioned previously, due to data deficiencies regarding the housing yield of zoned land, we have further restricted the sample for Zoned Completion Rates to maintain the integrity of the analysis. The restricted sample comprises 67% of the aggregate HST, including 14 out of 31 local authorities. A margin of error must be considered with these estimates due to the assumptions underlying the Housing Yield of Zoned Land calculations (see Appendix 4c). Focusing on the EMRA we can further narrow this margin as the sample comprises 91% of the EMRA's HST, including 10 of the 12 EMRA local authorities, allowing for particularly accurate inferences for this region.

Before examining the ratios, we will first set out the component data which underlies them. The components of the Historical Zoned Completion Rate, taken from the old CDP, are outlined by local authority in the table below:

Components of Historical Zoned Completion Rate by Local Authority						
NUTS 2	NUTS 3	Local Authority	Plan Period	Housing Yield of Zoned Land	Completions	Annual Completions
Northern & Western	Border	Donegal	2018-2024	7,681	3,261	544
	West	Galway City	2017-2023	9,093	1,459	243
Southern	South-West	Cork City	2015-2021	11,910**	3,392	565
		Cork County	2014-2020	44,077**	6,220	1,037
Eastern & Midland	Dublin	DLR	2016-2022	33,600	7,082	1,180
		Dublin City	2016-2022	52,450	12,891	2,149
		Fingal	2017-2023	49,541	11,638	1,940
		South Dublin	2016-2022	40,143	7,342	1,224
	Mid-East	Louth	2015-2021	57,418*	3,005	501
		Meath	2013-2019	49,098*	5,556	926
		Wicklow	2016-2022	27,882*	5,664	944
	Midlands	Laois	2017-2023	4,848	2,119	353
		Longford	2015-2021	2,370*	499	83
		Westmeath	2014-2020	8,254	824	137
Total				398,365	70,952	11,825

*Goodbody Estimate (see Appendix 4c for methodology)

**Prorated for 6-year period

Source: Goodbody, County / City Development Plans, CSO

Similarly, the components of the Implied Zoned Completion rate, taken from the current CDP, are detailed in the following table:

Components of Implied Zoned Completion Rate by Local Authority						
NUTS 2	NUTS 3	Local Authority	Plan Period	Housing Yield of Zoned Land	Housing Supply Target (HST)	Annual HST
Northern & Western	Border	Donegal	2024-2030	12,126*	7,678	1,280
	West	Galway City	2023-2029	6,942	4,433	739
Southern	South-West	Cork City	2022-2028	20,461	16,236	2,706
		Cork County	2022-2028	42,798^	22,611	3,769
Eastern & Midland	Dublin	DLR	2022-2028	22,181	18,515	3,086
		Dublin City	2022-2028	49,175	40,150	6,692
		Fingal	2023-2029	35,001	16,245	2,708
		South Dublin	2022-2028	21,490	15,576	2,596
	Mid-East	Louth	2021-2027	20,525*	6,524	1,087
		Meath	2021-2027	20,581*	16,989	2,832
		Wicklow	2022-2028	23,623	8,467	1,411
	Midlands	Laois	2021-2027	3,948	3,998	666
		Longford	2021-2027	2,734*	2,568	428
		Westmeath	2021-2027	5,319	4,983	831
Total				286,904	184,973	30,829

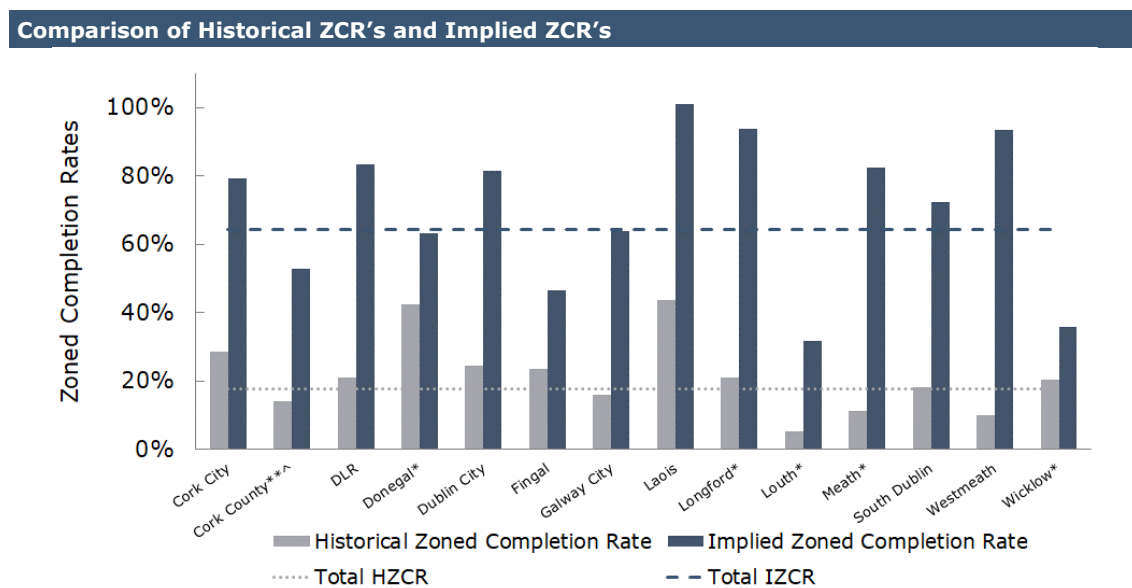
*Goodbody estimate of housing yield (see Appendix 4c)

**Prorated for 6-year period

^From joint strategy document

Source: Goodbody, County / City Development Plan

Next using the aforementioned formulae and the components outlined in the two previous tables we construct Historical ZCRs and Implied ZCRs. Comparing these two rates allows us to evaluate the amount of zoned land needed to achieve housing targets. By analysing Historical ZCRs we can see the extent to which zoned land is developed, enabling us to analyse the current HSTs from a more informed viewpoint with respect to the amount of zoned land allocated to these targets. The two series are illustrated below by Local Authority (where data is available).



*Goodbody estimate of housing yield (see Appendix 4c)

**Prorated for 6-year period

^From joint strategy document

Source: Goodbody, County / City Development Plans, CSO

There is a sizeable gap between historical zoned completion rates from the previous CDP period and the Implied Zoned Completion Rates from the current CDPs. Taking the total figures, we can see a clear under delivery among the Historical ZCRs with the total HZCR coming in at 17.8% for our restricted sample

(70,952 completions to 398,365 potential units). This is at odds with the Implied ZCR which points to a much higher rate of delivery, with a total IZCR of 64.5% for our restricted sample (184,973 targeted units to 286,904 potential units). As such the current plan assumes a more than three-fold increase in the delivery of completions relative to potential units.

On an individual basis we can see from the above chart there is an increase in the implied ZCR for every local authority sampled in our analysis, with many of these being multiples of the Historical ZCR. Take for example Westmeath, under these metrics it is proposed to go from a Historical ZCR of just 10% to an Implied ZCR of almost 94%, which is unrealistic.

Given the low rates of completions relative to zoned land under the previous plan (where the highest ZCR was 43.7% in Laois, which corresponded to a 99% success rate) it is quite surprising to see that the level of zoned land has not increased substantially to help boost success rates in the current period. Instead, the current targets and the associated supply of zoned land have remained at incompatible levels, with Implied ZCRs near or in excess of targets, for example Laois has an Implied ZCRs of 101.3% under its current development plan.

4.7 Tier One and Tier Two classified zoned lands

We have reviewed a number of CDPs and found that Cork, Galway and Limerick cities along with the four local authorities of Co. Dublin provide detailed information concerning the mapping of Tier 1 and Tier 2 classification requirements as well as the potential residential output that can be achieved on those lands. However, our research indicates that while many LAs acknowledge the Tier 1 and Tier 2 zone requirements under the NPF, they do not seem to disclose a segregated view of the amount of land zoned under each tier in the majority of cases. This deficiency must be addressed going forward.

The following table highlights the regions with significant housing supply targets and in which detailed information was available.

Tier 1 vs Tier 2 Breakdown Relative to Target (Units)					
NUTS 2	NUTS 3	Local Authority	Tier 1 (Units)	Tier 2 (Units)	Tier 1&2 mix (Units)
Eastern & Midland	Dublin	South Dublin	11,597	12,133	-
		DLR	-	-	22,181
		Fingal	35,001	-	-
Southern	Mid-West	Limerick	8,651	4,486	-
	South-West	Cork City	10,448	10,013	-
Northern & Western	West	Galway City	5,871	1,140	-

*A full breakdown of tier 1 and tier 2 in DLR is not available, due to the mixing of tiers

Source: County / City Development Plans

4.8 Lessons from Success Rates

The relatively poor rates of success in terms of housing completions relative to targets is due to many factors, some of which we outline in Sections 6 & 7. It does highlight that LAs may need to zone more land than that required to just meeting housing supply targets over CDP period. We assess the potential scale of this buffer later in the report.

It's important to note that these policies have been implemented in previous CDPs. For example, Kerry County Council (who had the 4th highest rate of success) implemented an over zoning provision with respect to residential land. This meant that the required amount of zoned land was increased by 50% or that 1.5x the required amount of residential land was zoned, thus helping to ensure that a deficiency in zoned land did not act to constrain supply. This provision was outlined in the Core Strategy Guidance Note given to Local Authorities in November 2010 under Circular Letter PSSP6/2010 which states that "Apart from Regional Planning Guidelines for the Greater Dublin Area, the RPG housing figures already take account of the headroom requirements (of up to 50% extra over actual predicted land/unit requirements) specified in the Planning Guidelines on Development Plans".

This approach has been somewhat taken into account in the new plans through latest 'Development Plan Guidelines for Planning Authorities' (June 2022). These updated guidelines allow for the allocation of an "Additional Provision" of residential lands. However, there is "no automatic presumption of Additional Provision land or sites to meet housing supply targets in any development plan". Furthermore, the provision of the additional zoned lands is restricted and "should not exceed 20-25% of the quantum of zoned land and sites" outlined in the CDP. Furthermore any "Additional Provision" lands must also be "identified, quantified and explained in the core strategy", determined by the planning authority and assessed and evaluated by the Office of the Planning Regulator (OPR). As such although guidelines for "Additional Provision" lands is a step in the right direction, based on the poor historical success rates it would seem to be conservative.

It should also be noted the latest compact settlement guidelines issued in January 2024 emphasise compact and sustainable development, highlighting the negative externalities of urban sprawl. As such the aforementioned provision is in line with this approach and a move toward 'sustainable densification' which prioritises the intensification of existing buildings, reusing vacant properties & developing brownfield.

Section 5 – The National Residential Land Use & Activation Study

5.1 Scope and Summary

As shown in the previous section, data on available residential zoned, serviced land in Ireland is incomplete, inconsistent, and difficult to access. For this reason, we commissioned KPMG-Future Analytics to deliver a baseline dataset to support an ongoing national land use and activation study with respect to residential development potential in Ireland.

This comprised an initial **Land Use Audit** of all zoned and serviced residential lands identified with development potential, followed by a detailed **Planning Audit** of these lands using the latest available planning and commencements data to determine indicative residential yields with respect to the published density ranges provided within the *Sustainable Residential Development and Compact Settlements Guidelines for Planning Authorities, 2024 (CSG 2024)*.

Further site-based assessment of relevant planning applications data was undertaken to develop a series of supporting **Case Studies**, which illustrate any variance observed between the indicative residential yields proposed in the study and 'real world' delivery on comparable sites. This has enabled us to compile the most comprehensive dataset on land availability and potential residential yield that has been produced to date.

5.1.1 Data Sources

To deliver this baseline dataset, KPMG assessed and enriched a number of publicly and privately available data sets using geospatial processing methods as defined in the methodology summary to follow. Relevant data sets include:

- *Residential Zoned Land Tax Annual Draft Map for 2025 (RZLT 2025)*
- *CIS Planning and Commencements (CIS 2024)*
- *Census 2022 Urban Boundaries and Built Up Areas (BUAs 2022)*

A detailed description of these underlying datasets can be found in *Appendix 5a, 5b & 5c*.

5.2 Spatial Assessment Methodology – Land Use Audit

The first phase of assessment, the **Land Use Audit** comprises a geospatial assessment of all residential sites identified within the original RZLT 2025 dataset to assign preliminary land use classifications for further consideration in the later phases of the project, as follows:

1. The original RZLT 2025 dataset was initially reviewed to determine the level of existing development present within each identified site (i.e., polygon) using the relevant zoning designation, noting the broad range of zoning types in use across the country for each development type, and reclassified for assessment purposes as being either:
 - a) 'New Residential'
 - b) 'Existing Residential'
 - c) 'Mixed Use' (including SDRA, SDZ, and Regeneration lands where appropriate)
 - d) 'Other'

This initial classification was undertaken using the relevant zoning designation listed above, for further validation during the subsequent Planning Audit to identify where planning activity would justify a land use reclassification. Examples of the preliminary classifications made using zoning typologies are outlined below.

Classifications of zoning typologies for Land Use Audit

Classification	Definition
New Residential	Sites zoned for 'New Residential' uses under the relevant CDP where planning or development activity has not been identified during the Land Use Audit. Further review has also been undertaken in the Planning Audit to validate this figure.
Existing Residential	Sites zoned for 'Existing Residential' uses and identified as being substantially developed or 'New Residential' where planning or development activity has been identified during the Land Use Audit. Further review has also been undertaken in the Planning Audit to validate this figure.
Mixed Use	Sites zoned for some form of 'Mixed Use' under the relevant CDP, including SDRA, SDZ and Regeneration sites, which allows for a potentially significant quantum of residential delivery. Further review has also been undertaken in the Planning Audit to validate this figure.
Other	Sites zoned for 'Other' uses under the relevant CDP (such as 'Recreational Amenity' or 'Tourism') that permit residential delivery in principle, but where the allowable quantum is not likely to be significant. Further review has also been undertaken in the Planning Audit to validate this figure.

Source: KPMG

2. The enriched RLZT 2025 was then assessed using the available zoning typologies provided with the dataset to determine whether each site should be classified as being either:

- a) **'Brownfield'** - subject to previous development or located within a developed area
- b) **'Greenfield'** - not subject to previous development

(For more detailed definitions of these two classifications see Appendix 5e)

3. The enriched RLZT 2025 was then assessed using the CSO Built Up Areas (BUAs) categorization, to determine whether each site should be classified as being either:

- a) **'Within BUA'** - located within or adjoining an existing BUA as defined by CSO 2022
- b) **'Outside BUA'** - located outside, and not directly adjoining, an existing BUA as defined by CSO 2022

(For more detail regarding these two classifications see Appendix 5f)

4. Finally, further spatial assessment was undertaken using these initial BUA classifications to determine where individual sites were located within the settlement hierarchy for use in later density calculations in the subsequent Planning Audit, as follows:

- a) **'Cities'** – Dublin, Cork, Galway, Limerick & Waterford
- b) **'Metropolitan Towns'** – Towns in metropolitan areas with populations > 1500
- c) **'Towns'** – All other towns not identified with populations >1500
- d) **'Villages'** – population < 1500

(For further detail on these settlement hierarchies see Appendix 5g)

As a result, the final enriched Land Use Audit data set comprises 4 new classifications for each identified site, which were brought forward into the subsequent Planning Audit.

5.2.1 Spatial Assessment Methodology – Planning Audit

In the second more detailed phase of assessment, the **Planning Audit**, further review of the enriched Land Use Audit data set was undertaken using the latest available planning applications data to validate development activity levels within the assessment sites in the following phases:

1. The enriched Land Use Audit dataset was initially reviewed to determine where active planning applications or commencement notices exist within or adjoining the identified sites, as follows:
 - a) **'Active'** – Sites that have an active residential planning application within the polygon boundary.
 - b) **'Inactive'** – Sites that do not have an active residential planning application within the polygon boundary.

Note that at this stage of the assessment, initial classifications made in the Land Use Audit were adjusted where required to reflect the data enrichment undertaken in the Planning Audit, before assumed or calculated density ranges were applied in the final assessment stage. Further Case Study analysis was undertaken to confirm appropriate density ranges for use yield calculation.

5.2.2 Case Studies

In the final phase of assessment, a selection of **Case Studies** was undertaken for planning applications identified from within the enriched Planning Audit dataset for individual sites classified as being 'Active' for comparison to indicative yield assumptions developed for 'Inactive' sites. To enable this comparison, the following density applications were made:

- a) Where a relevant planning application or commencement notice is identified for an 'Active' site for case study purposes, relevant densities for residential delivery have been provided using the known development data (i.e., units per hectare as identified by application).
- b) Where a comparable 'Inactive' site (i.e., of similar location and scale to the 'Active' site) is referenced, an assumed density has been applied using an agreed classification strategy to generate indicative residential yields, as described below.

In support of point b above, an indicative density strategy was prepared following a review of the relevant national planning guidance (i.e. the CSG 2024). A parallel review of provisions within the relevant County Development Plans was also undertaken for reference purposes. The indicative density ranges established by the policy review are considered spatially, as follows:

Indicative density ranges by spatial classification as per Compact Settlement Guidelines						
Spatial Classification	Indicative Density Ranges Applied as per published CSG 2024					
	Centre		Urban Neighbourhood		Suburban	
	Low	High	Low	High	Low	High
Dublin Docklands SDZ	200	300	n/a	n/a	n/a	n/a
Dublin/Cork City & suburbs	100	300	50	250	40	80
Limerick/Galway/Waterford City & Suburbs	100	250	50	200	35	50
Metropolitan towns (>1500)	50	150	50	150	35	50
Metropolitan villages (<1500)	25	40	n/a	n/a	n/a	n/a
Regional growth centres	50	150	50	150	35	50
Key towns and large towns (5000+)	40	100	40	100	30	50
Small to medium sized town (1500-5000)	n/a	n/a	n/a	n/a	25	40
Rural towns and villages (<1500)	n/a	n/a	n/a	n/a	n/a	n/a

Source: KPMG Future Analytics

Initial case study sites were selected from within the planning data which were applied for and granted within 2024 under the latest *CSG 2024* guidance. Samples were identified within this cohort for 5 of the 9 density classifications. A total of 9 case studies were subsequently prepared to reflect these conditions within the *RLZT 2025* data set and provide 'real world' yield comparisons to the indicative yields assumed within the larger study as detailed in Section 5.2.3 to follow. A summary of these case studies can be found in *Appendix 5i*.

5.2.3 Calculation of Aggregated Residential Yields

It was not possible to apply the level of granularity established for Case Study assessment (see previous Section 5.2.2) to the fully enriched data set (over 300,000 relevant individual sites) during the scope of the study. A series of assumed density ranges were developed to generate indicative, aggregated residential development yields by site category for illustrative purposes, which have been informed by the **Case Studies** review.

5.2.4 Indicative Yield Calculation for Inactive Sites

In order to generate indicative residential development yields for the cohort of 'Inactive' sites identified in the fully enriched data set, the enrichment process included a review of RZLT parcels for planning activity and evidence of development. Where this was identified the parcel site areas were recalculated based on the latest available planning data and satellite imagery, to give an up-to-date picture of the land available for development. Thereafter the following gross-to-net land use assumptions have been applied:

- For zoned **New Residential** (or equivalent) sites identified, a c. 20% reduction has been applied to the gross site area to calculate a representative net site area. This is in line with the *CSG 2024* guidance which recommends that a site ratio of 80:20 is generally applied to residential developments.
- For zoned **Mixed Use** (or equivalent) sites identified, a c. 40% reduction has been applied to the gross site area to calculate a representative net site area. This is in line with the *CSG 2024* guidance which recommends that a site ratio of 60:40 is generally applied to residential-led, mixed use developments.

After the relevant site area reduction was applied in each instance, the following assumed density ranges were then applied by spatial classification, for the purposes of aggregate yield calculations. The low and high ranges are those that have been published in the Compact Settlements Guidelines (CSG). The baseline estimates stem from an analysis of the most recent planning applications to give guidance as to the most likely "real-world" scenario under the new guidelines. Some professional judgement was also applied at this stage to inform the assumptions.

Assumed densities by spatial classification (Units per Hectare)					
Spatial Classification	Definition	Assumed Density Ranges			
		Low	Med - RES	Med - MU	High
Cities (Centre)	Sites located within the city cores of Dublin, Cork, Galway, Limerick, Waterford	100	100	300	300
Cities (Out of Centre)	Site otherwise located outside of the city cores of Dublin, Cork, Galway, Limerick, Waterford	35	70	120	250
Metropolitan Towns or Regional Growth Centres	Towns located within the defined metropolitan areas of the 5 cities or otherwise identified as regional growth centres with populations greater than 1500 people as per CSO 2022	35	50	100	150
Key or Large/Medium Towns	All other towns not previously identified with the populations greater than 1500 as per CSO 2022.	30	35	50	100
Small Towns/Villages	Small towns, metropolitan or rural villages with populations less than 1500 as per CSO 2022.	25	30	35	40

Note that a lower medium density range has been assumed for sites with 'New Residential' zoning designations and a higher medium density range assumed for sites with 'Mixed Use' zoning designations by spatial classification as indicated in the table above. No variation has been applied for the assumed Low or High density ranges.

Source: Goodbody, KPMG-FA

5.2.5 Planned Yield Calculation for Active Sites

In addition to the indicative yield calculations provided above, further assessment of zoned development sites identified within the spatial data set where there is potential for additional residential delivery based on known planning activity has also been undertaken. This assessment considers both New Residential and Mixed Use sites, as well as Existing Residential sites where the planning activity identified suggests potential for intensification of use (i.e., redevelopment). These figures have not been included in the aggregate indicative residential yields, as they are not directly comparable, but have been provided separately for reference purposes.

For these sites, aggregate residential yields have also been calculated by spatial classification using the published number of permitted units from the relevant planning application documents. Where possible, planned density ranges (i.e. relevant average density, as well as representative high, baseline and low-density ranges) have also been calculated using the details provided for each planning application and provided in aggregate by spatial classification for reference purposes. For clarity, no form of indicative gross-to-net site area reduction has been applied in the generation of these figures, as the relevant planning application details (i.e., permitted unit numbers and net site areas) have been taken as published.

5.3 Key Results - National

The initial analysis of the RZLT dataset found there to be a total site area of 41,988 hectares (ha), 80% of which was "Existing Residential". There was found to be 8,200 ha of "New Residential" land and 1,851 ha of "Mixed Use" land. These headline numbers were then further analysed using the process above, including including the planning audit and the conversion from gross to net site area.

Summary results of this analysis at a national level are provided in the table below, broken down between settlement hierarchy. As our goal is to quantify the extent of zoned, serviced land available in Ireland, we focus on the "New Residential" and "Mixed Use" categories.

A total of 7,911 ha of land is estimated as zoned and serviced, according to our methodology above. Of this, 6,282 ha (79%) is zoned as "New Residential", with the remainder being "Mixed Use".

Available zoned serviced land in Ireland in hectares (ha)		
Zoning Classification	Settlement Type	Sum of Available Land (ha)
New Residential	City (Centre)	42
	City (Out Of Centre)	1,701
	Metropolitan Towns or Regional Growth Centres	1,130
	Key or Large/Medium Towns	2,766
	Small Towns/Villages	643
New Residential Total		6,282
Mixed Use (Inc. SDRA, SDZ, Regen)	City (Centre)	49
	City (Out Of Centre)	280
	Metropolitan Towns or Regional Growth Centres	276
	Key or Large/Medium Towns	595
	Small Towns/Villages	429
Mixed Use Total		1,629
Total State		7,911

Source: Goodbody, KPMG-FA

To convert this net land area to estimated residential yield we use the density assumptions listed in our methodology section. The estimated residential yield on these sites is clearly heavily dependent on the density assumptions used. Given the wide ranges within the CSG guidelines, there is a very large range of potential yields between the low and high assumptions, ranging from 255K units to 1.1m units.

Our baseline assumptions are informed by the most up to date planning data on actual projects, both for new and mixed-use developments. The assumptions are then attached to each individual plot using the classifications above. This results in a situation where the baseline assumptions are closer to the lower range for New Residential sites, but closer to the higher end of the range for Mixed Use sites. It is important to note that there will be a margin of error around these estimates as they are at a relatively high level. A more granular site-by-site analysis is required to fully ascertain the residential yields on specific sites.

The analysis results in an estimate of residential yield of 417,000 units on zoned and serviced land nationally, with 296,000 on New Residential land and 121,000 on Mixed Use land. The largest share (119K units) would be in New Residential in City (Out of Centre), followed by New Residential in Key or Large/Medium Towns.

Potential residential yield on zoned, serviced land in Ireland ('000 units)				
Zoning Classification	Settlement Type	Low	Baseline	High
New Residential	City (Centre)	4.2	4.2	12.7
	City (Out Of Centre)	59.6	119.1	425.3
	Metropolitan Towns or Regional Growth Centres	83.0	96.8	276.5
	Key or Large/Medium Towns	39.5	56.5	169.4
	Small Towns/Villages	16.1	19.3	25.7
New Residential Total		202.4	295.9	909.6
Mixed Use (Inc. SDRA, SDZ, Regen)	City (Centre)	4.9	14.8	14.8
	City (Out Of Centre)	9.8	33.6	70.0
	Metropolitan Towns or Regional Growth Centres	17.7	29.7	59.4
	Key or Large/Medium Towns	9.6	27.6	41.4
	Small Towns/Villages	10.7	15.0	17.2
Mixed Use Total		52.7	120.7	202.8
Total State		255.1	416.6	1,112.4

Source: Goodbody, KPMG-FA

5.3.1 Key results – Regional

Given the expected housing requirements nationally of 50K-60K per annum, the aggregate results would suggest that there is sufficient land, with headroom, available currently across the country over a six-year development plan cycle. However, it is important to consider the regional location of this land. This is summarised in the table below before we delve into each region over the coming pages.

By regional authority, the largest quantum of land is in Northern and Western (3,201 ha), followed by Eastern and Midland (2,675 ha) and Southern (2,036 ha). Given the different typologies, the conversion to potential residential yield is more instructive. This is shown on the next page.

Available zoned serviced land by region in hectares (ha)			
NUTS 2	NUTS 3	Available Land (ha)	% of Total
Eastern & Midland	Dublin	949	12%
	Mid-East	1,183	15%
	Midlands	542	7%
EMRA Total		2,675	34%
Southern	South-West	879	11%
	South-East	422	5%
	Mid-West	734	9%
SRA Total		2,036	26%
Northern & Western	West	1,841	23%
	Border	1,360	17%
NWRA Total		3,201	40%
Total State		7,911	100%

*Categories may not sum to total due to rounding

Source: Goodbody, KPMG-FA

The following table illustrates the potential residential yield (using the same methodology detailed above) by regional authority and NUTS2 and NUTS3 regions in Ireland. To give a sense of proportion, we also detail the current regional mix of private households (as per Census 2022).

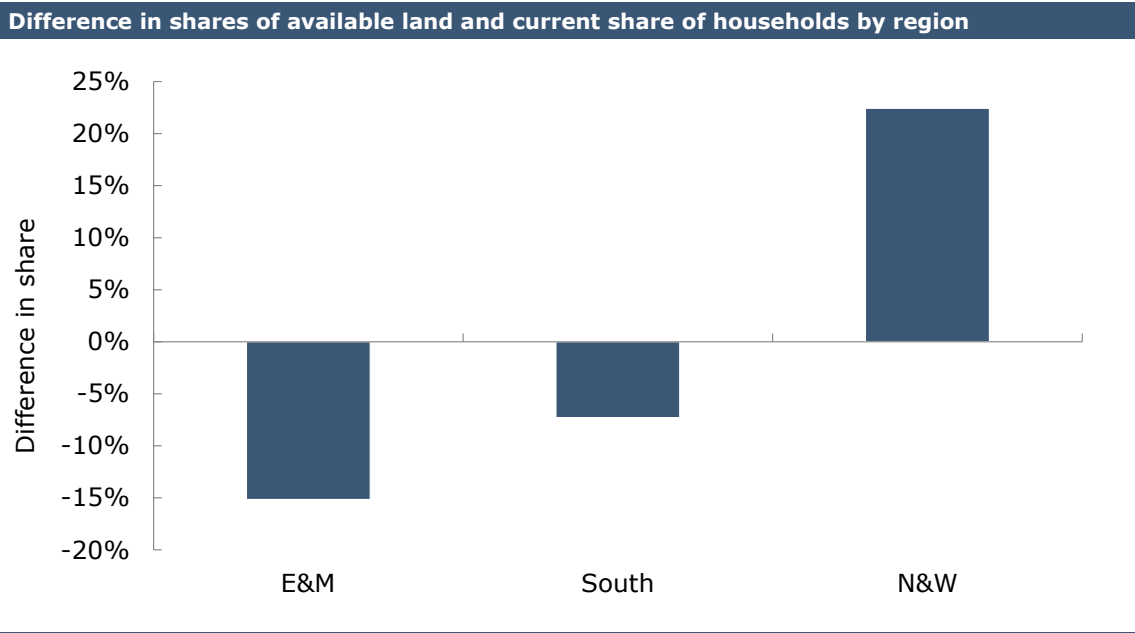
Potential residential yield on zoned, serviced land by region ('000 units)					
NUTS 2	NUTS 3	Low	Baseline	High	Private Households
Eastern & Midland	Dublin	32.7	66.8	174.2	518.5
	Mid-East	36.7	50	129	258.5
	Midlands	15.9	21.3	48.7	110.0
EMRA Total		85.3	138.1	351.9	887.0
Southern	South-West	28.9	47	125.4	269.1
	South-East	13.4	26.3	63.7	165.6
	Mid-West	22.9	36.9	85.4	184.8
SRA Total		65.1	110.2	274.5	619.5
Northern & Western	West	62.5	105.1	336.9	176.6
	Border	42.2	63.3	149.1	153.6
NWRA Total		104.7	168.3	486	330.2
Total State		255.1	416.6	1112.4	1836.7
% of National Total					
Eastern & Midland	Dublin	13%	16%	16%	28%
	Mid-East	14%	12%	12%	14%
	Midlands	6%	5%	4%	6%
EMRA Total		33%	33%	32%	48%
Southern	South-West	11%	11%	11%	15%
	South-East	5%	6%	6%	9%
	Mid-West	9%	9%	8%	10%
SRA Total		26%	26%	25%	34%
Northern & Western	West	24%	25%	30%	10%
	Border	17%	15%	13%	8%
NWRA Total		41%	40%	44%	18%

*Categories may not sum to total due to rounding

Source: Goodbody, KPMG-FA

The headline findings are:

- There is a **mismatch between the proportions of available zoned, serviced land in the different regional authority areas and the current mix of households** (see chart on next page). Specifically, on our Baseline assumptions, Northern and Western account for 40% of the potential residential yield, but only 18% of the current proportion of private households in Ireland. In contrast, 33% of the estimated residential yield is in Eastern and Midland, relative to a current household share of 48%. Southern residential yield is estimated at 26% of the total, relative to a current household share of 34%.



Source: Goodbody, CSO, KPMG-FA

- The **regional shares of available land are not consistent with the regional targets in the Draft Revised NPF**. National Policy Objective 3 states that the “*projected level of population and employment growth in the Eastern and Midland Regional Assembly area will be at least matched by that of the Northern and Western and Southern Regional Assembly areas combined*”. From a land perspective, the split is currently 33% / 67%. This may result in the stifling of development in EMRA. We discuss each of the regional authorities individually next.

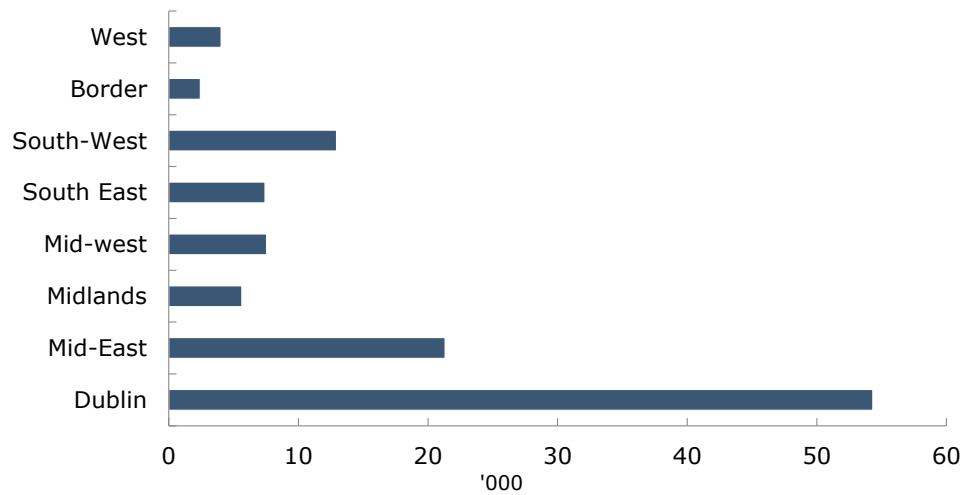
5.3.2 Potential residential yield on current permitted developments

Our methodology includes only those sites that are currently on the 2025 RZLT draft map and excludes land that has some form of planning activity associated with it (“Active” sites). In addition to the “Inactive” sites above, residential activity will occur on these uncommenced sites over time. This needs to be considered when assessing whether there is sufficient land available to meet higher housing requirements over the coming years.

The table below shows the extent of uncommenced activity across the eight NUTS3 regions in Ireland. The following categories are included in this analysis:

- Developments of 10 units and above
- Apartment and housing developments
- Active planning permission as of mid-June 2024
- Uncommenced units

As of mid-June 2024, there were **116K uncommenced residential units** that have an active, granted planning permission across the country. Almost half of these are in Dublin, with the biggest share being apartments in Dublin City. 70% of the uncommenced units are in the Mid-East region, with a further 24% in the Southern Region.

Uncommenced residential units with planning permission* (as of mid-June 2024)

*Developments with greater than 10 units

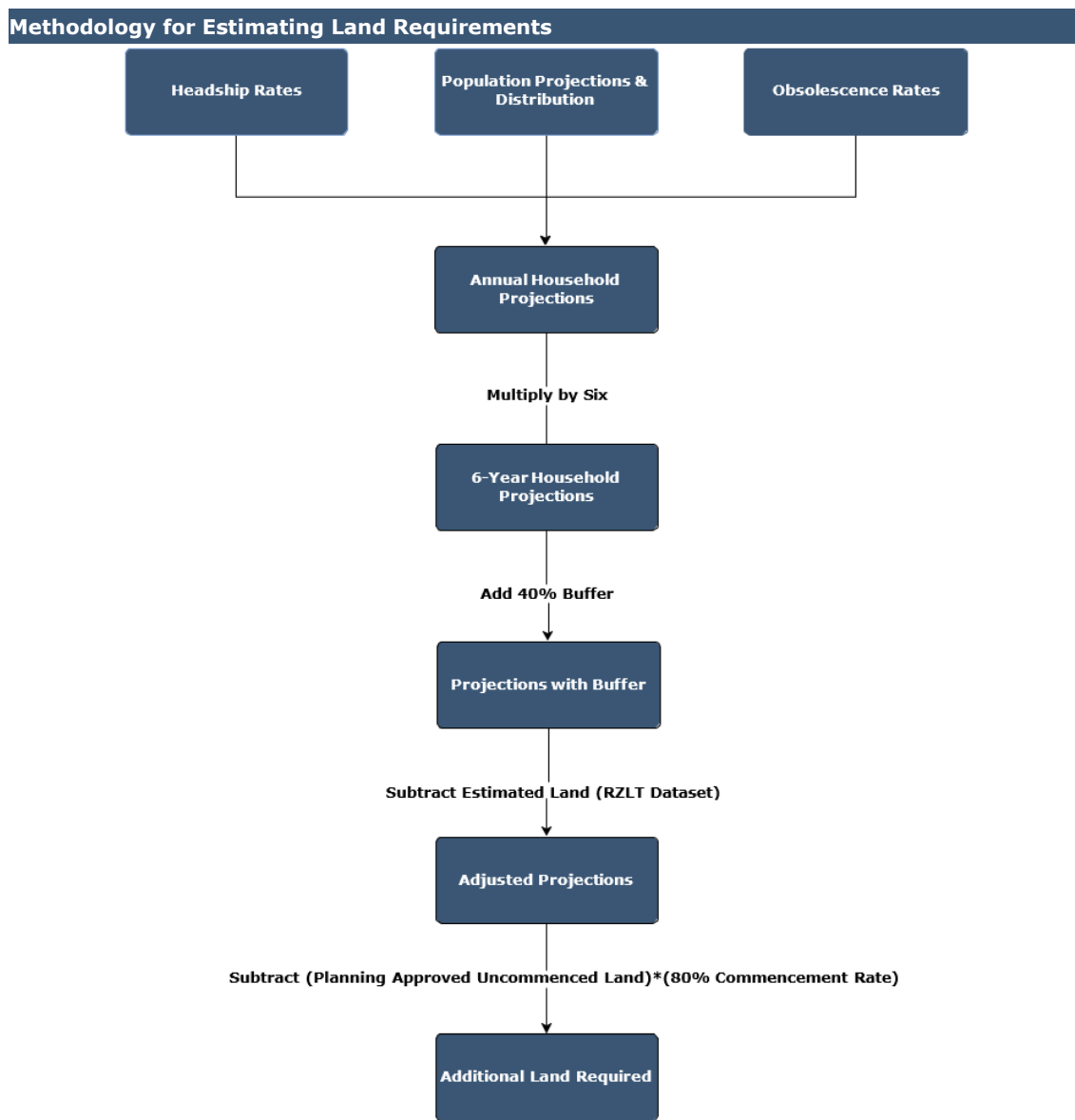
Source: Goodbody, KPMG-FA

5.3.3 Estimating land requirements

To assess land requirements, we utilise a process that takes account of:

- Household formation
- Regional mix
- A requirement for a buffer on available land
- Housing yield on inactive land banks
- Uncommenced planning approved units
- Commencement rate on uncommenced units

This process is described here in detail, with regional detail provided in the following sections.



Source: Goodbody

Household formation & regional mix - As detailed in Section 3, new forecasts for population and household formation are included in the Draft NPF. At a headline level, the Draft NPF targets an increase in housing supply of 50K per annum over the coming years. Using the HNDA, these baseline estimates will be used by LAs to update their respective HSTs following the finalisation of the revision to the NPF. Given the allowances in the process followed by LAs for extra growth over and above the baseline projections, the revisions to the HSTs, currently at 46K per annum nationally and 25K in EMRA, could be significant. The Base case ESRI household projections have increased by 52% at a national level (from 28K to 42K) and by 60% in EMRA (from 14K to 23K).

We use several scenarios for annual housing requirements introduced in Section 3. They are:

- 1) Current housing supply targets;
- 2) ESRI High Migration scenario;
- 3) 55K units per annum;
- 4) 60K units per annum.

There are plausible scenarios where housing requirements are in excess of these that could be analysed.

Requirement for additional buffer on zoned serviced land - Given that not all zoned land is activated over a development plan period for various reasons, there is a need to add a buffer on land availability to ensure that land is not a constraint to meet housing supply targets. The extent of this "buffer" may vary over time and geography. The analysis detailed in Sections 4 & 6 informs our assumptions here. Our planning and commencement analysis showed that c.70% of planning applications were given permission, with 70%-90% of these permissions being commenced. Taking these two estimates, it is reasonable to assume that only 65% of zoned landbanks would eventually reach completion. Based on these calculations, that buffer could potentially need to be as high as 50% (see schematic). With improvements to the planning process and stricter land activation measures (such as RZLT), this buffer could be reduced. We have used a conservative buffer of 40% in our calculations below.

Housing yield on inactive land - This utilises the estimated provided using the RZLT database and methodology already outline.

Uncommenced planning approved units - Residential developments that have been approved but not yet commenced are included in our calculations. A commencement rate of 80% is assumed on these lands.

Using our Baseline assumptions, we calculate there is a need for land that would accommodate up to an additional 90K-125K units will be required to meet higher household requirements. Assuming a longer CDP period of ten years (as proposed in the new Planning Bill) would clearly increase this estimate even further.

5.3.4 Regional land requirements

Using the methodology above, we show our summary results for the regions in the following table.

Regional Summary Table					
NUTS 2	NUTS 3	Additional land requirement ('000)			
		Current HST	ESRI (HM)	55K per annum	60K per annum
Eastern & Midland	Dublin	16.4	42.6	48.8	63.2
	Mid-East	-9.4	-1.1	1.6	7.8
	Midlands	-4.1	-2.4	-1.5	0.7
EMRA Total		2.9	39.1	48.8	71.7
Southern	Mid-West	-6.4	-3.5	-1.9	1.8
	South-East	-5.6	-0.4	0.8	3.8
	South-West	6.9	5.2	7.7	13.6
SRA Total		-5.1	1.2	6.6	19.3
Northern & Western	Border	-39.0	-33.5	-32.2	-29.2
	West	-79.2	-71.8	-70.3	-66.9
NWRA Total		-118.2	-105.3	-102.5	-96.1

Source: Goodbody, County / City Development Plans, ESRI, KPMG-FA

Some of the key conclusions are:

- There is a mismatch between available residential land across the country and housing requirements.
- The largest shortage of land is in **EMRA**, where we estimate that there is a need for zoned, serviced land 39K-72K units in order to meet increased housing requirements over a six-year development plan period. We estimate this to be 19%-35% above current zoned and serviced land and uncommenced planning approved units (80% commencement rate on these).
- There is also a shortage of available land to meeting requirements in the **Southern region**, estimated at 1K-19K units (1%-15% of current land + uncommenced planning approved units).
- There is sufficient land available in the **Northern and Western Region**.

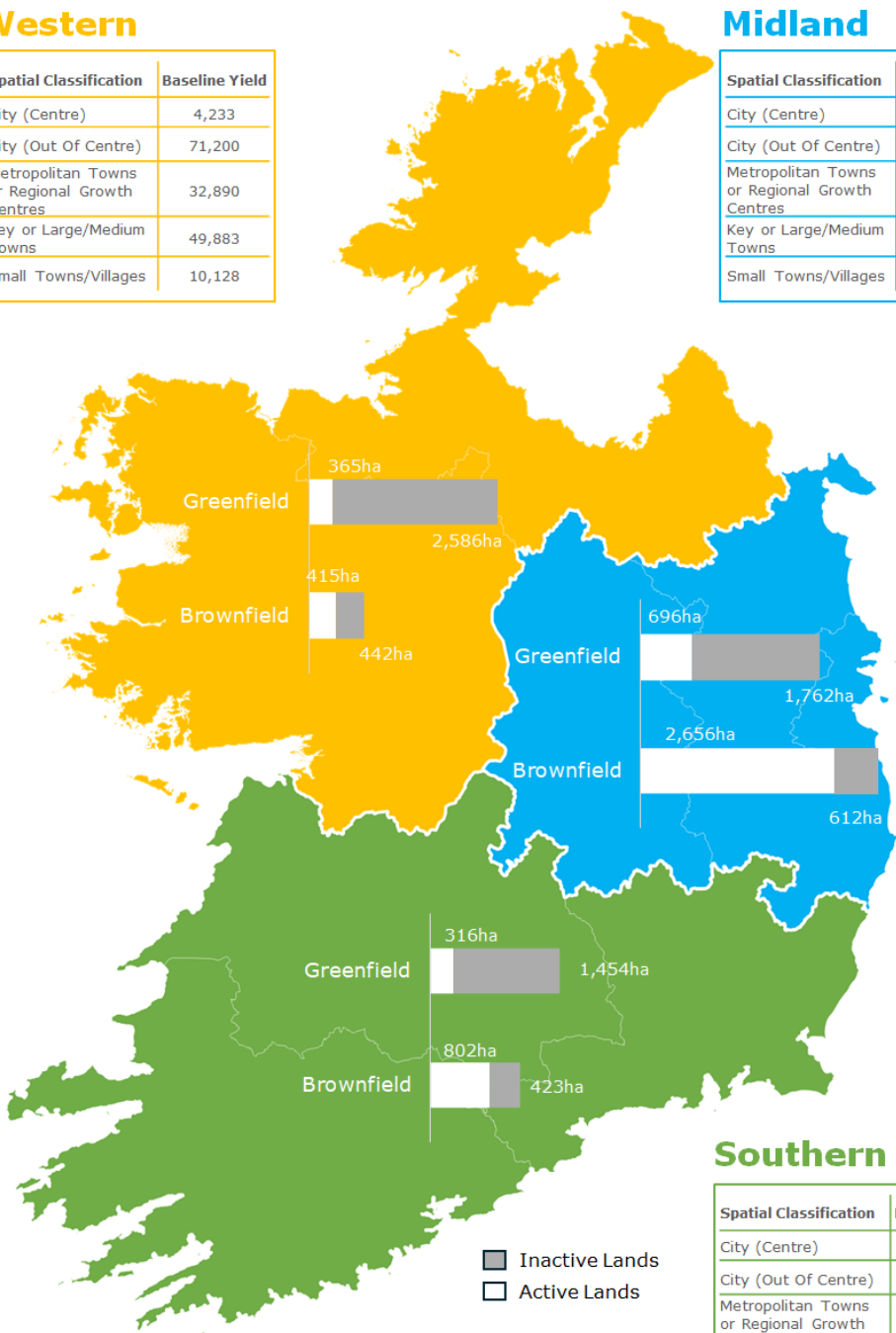
Nationally Summary of Residential Land Availability

Northern & Western

Spatial Classification	Baseline Yield
City (Centre)	4,233
City (Out Of Centre)	71,200
Metropolitan Towns or Regional Growth Centres	32,890
Key or Large/Medium Towns	49,883
Small Towns/Villages	10,128

Eastern & Midland

Spatial Classification	Baseline Yield
City (Centre)	4,775
City (Out Of Centre)	38,562
Metropolitan Towns or Regional Growth Centres	41,075
Key or Large/Medium Towns	40,665
Small Towns/Villages	12,979



Southern

Spatial Classification	Baseline Yield
City (Centre)	9,992
City (Out Of Centre)	42,935
Metropolitan Towns or Regional Growth Centres	10,096
Key or Large/Medium Towns	35,953
Small Towns/Villages	11,208

Source: Goodbody, KPMG-FA

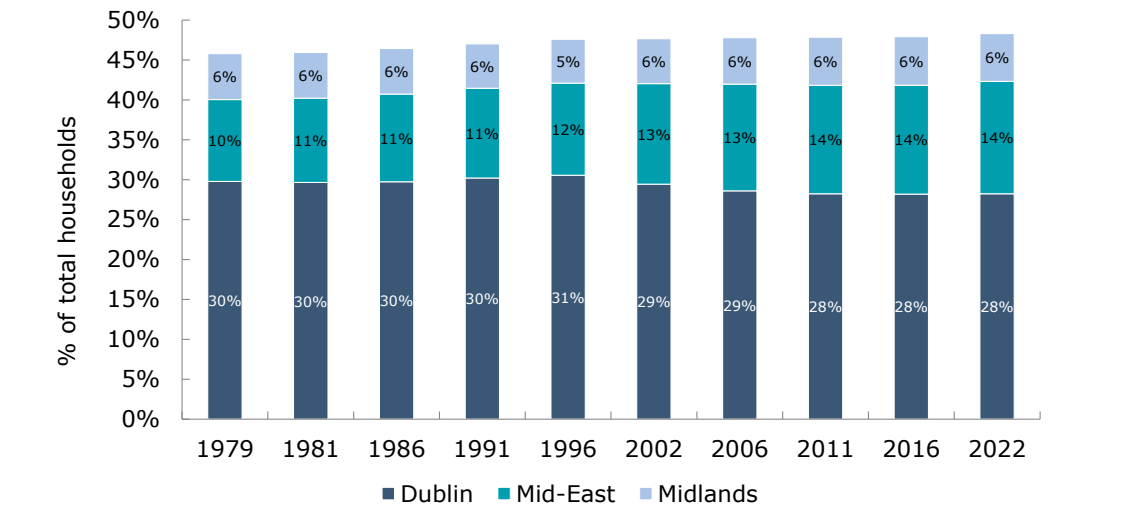
5.4 Eastern and Midlands Regional Authority (EMRA)

5.4.1 Historical context

EMRA is the largest of the three regional authorities, accounting for 48% of private households in 2022. Within this, Dublin is the largest by far, accounting for 58% of the region and 28% of the national total. While it is often assumed that Dublin’s population and housing stock has grown at a greater pace than the rest of the country, Dublin’s share of the population has in fact remained static at close to its current level since the late 1960s. The Mid-East accounts for a further 14% of private households nationally, with the balance in the Midlands (6%).

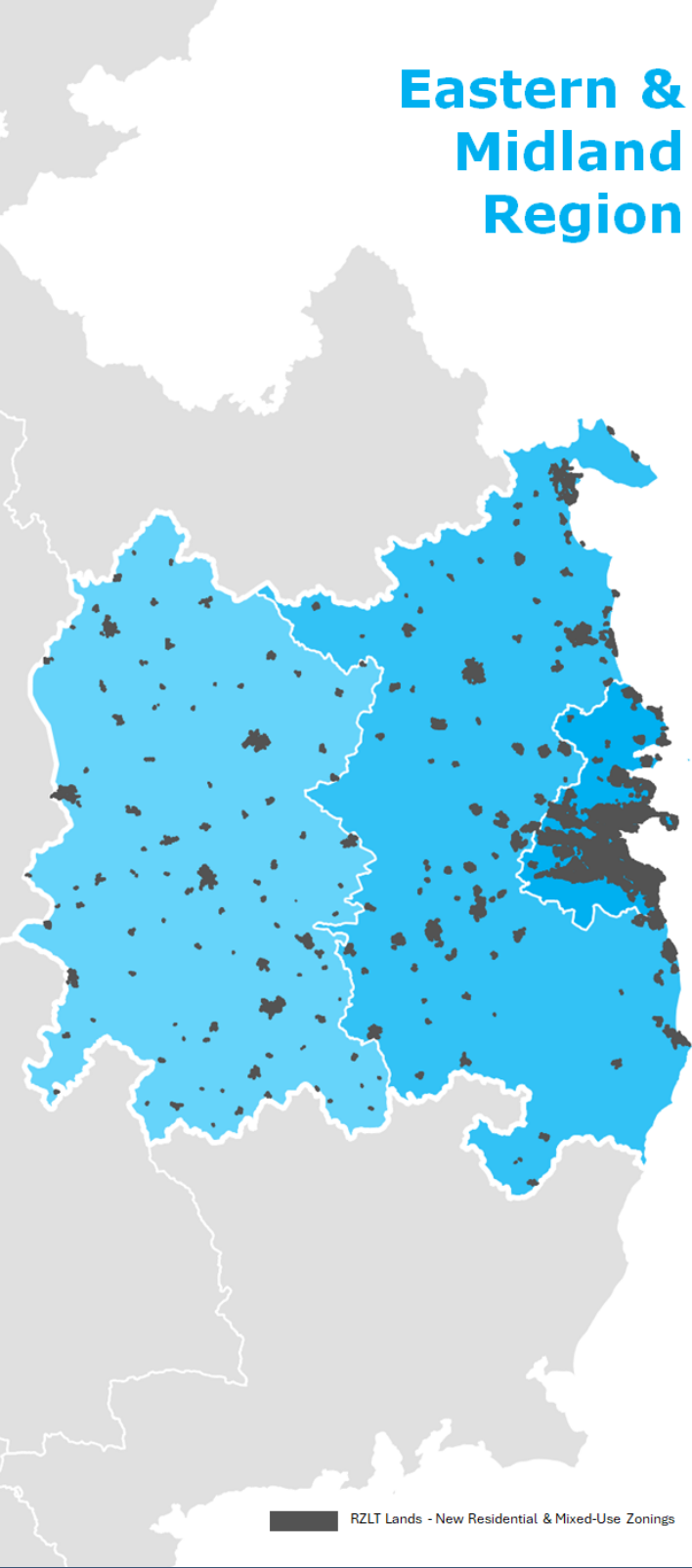
As shown below, the share of households in EMRA has only grown modestly since 1979 (from 45.8% to 48.3%) and is effectively unchanged since 1996. Within EMRA, the most notable change has been an increase in the proportion of households in the Mid-East (from 10% to 14%), while Dublin’s share has fallen from 30% to 28%. This is important in the context of the NPF’s objectives around spatial distribution.

Share of households in EMRA has risen only modestly in the last 50 years



Source: CSO

RZLT Land Breakdown in the Eastern & Midland Region



Midlands

II 542 ha

Inactive land

Spatial Classification	Baseline Yield (units)
City (Centre)	0
City (Out Of Centre)	0
Metropolitan Towns or Regional Growth Centres	3,909
Key or Large/Medium Towns	12,377
Small Towns/Villages	5,001

Dublin

II 949 ha

Inactive land

Spatial Classification	Baseline Yield (units)
City (Centre)	4,775
City (Out Of Centre)	38,562
Metropolitan Towns or Regional Growth Centres	15,537
Key or Large/Medium Towns	4,811
Small Towns/Villages	3,127

Mid-East

II 1,184 ha

Inactive land

Spatial Classification	Baseline Yield (units)
City (Centre)	0
City (Out Of Centre)	0
Metropolitan Towns or Regional Growth Centres	21,629
Key or Large/Medium Towns	23,477
Small Towns/Villages	4,851

Source: Goodbody, KPMG-FA

5.4.2 Residential yields by Local Authority Area

As shown in the previous section, the estimated residential yield from the available land for EMRA under our baseline assumptions is 138K units, 33% of the national total. Here, we break down that estimate into the respective Local Authority areas, including Low, Baseline and High scenarios once again.

Estimated residential yield ('000) by Local Authority - EMRA					
NUTS 2	NUTS 3	Local Authority	Low	Baseline	High
Eastern & Midland	Dublin	Dublin City	3.4	11.0	17.8
		DLR	5.6	11.5	39.2
		Fingal	20.3	36.3	95.9
		South Dublin	3.4	8.0	21.3
		Dublin Total	32.7	66.8	174.2
	Mid-East	Kildare	12.2	16.2	42.5
		Louth	3.7	5.4	13.8
		Meath	7.9	10.5	25.8
		Wicklow	12.9	17.8	46.9
		Mid-East Total	36.7	50.0	129.0
	Midlands	Laois	3.7	4.8	11.0
		Longford	0.7	0.9	1.9
		Offaly	4.0	5.4	10.7
		Westmeath	7.4	10.1	25.2
		Midlands Total	15.9	21.3	48.7
	EMRA Total		85.3	138.1	351.9

*Categories may not sum to total due to rounding

Source: Goodbody, KPMG-FA

The residential yield is further split into sites that have been identified as New Residential and Mixed Use in the table below, shown by proportion of the total yield in the area. This is important as there are different attributes, commercial realities, and construction challenges associated with different types of sites that must be considered. For example, we assume a much higher density on mixed use sites.

As would be expected, a larger proportion of the available sites in more built-up areas are identified as New Residential. On our baseline assumptions, 68% of the available sites are New Residential, but this varies from 56% in Dublin, to 82% in the Mid-East. In Dublin City Council, our study identified no New Residential sites.

Potential residential yield – Proportion on New & Mixed Use sites - EMRA				
Zoning Classification	NUTS 3	Low	Baseline	High
New Residential	Dublin	67%	56%	71%
	Mid-East	86%	81%	87%
	Midlands	70%	64%	73%
New Residential (EMRA) Total		76%	66%	77%
Mixed Use (Inc. SDRA, SDZ, Regen)	Dublin	33%	44%	29%
	Mid-East	14%	19%	13%
	Midlands	30%	36%	27%
Mixed Use (EMRA) Total		24%	34%	23%

Source: Goodbody, KPMG-FA

5.4.3 Comparison of residential yields with published County Development Plans

Most Local Authorities in the EMRA region have published estimates of the total land available in their area as well as the potential yield on these lands in their Core Strategy Table in the respective County Development Plans. This allows comparison between our estimates based on the RZLT data and the published numbers. The most notable exclusion from this table is Kildare, which at the time of writing this report had not published the full information.

Estimated residential yield ('000) – Baseline compared with published CDPs					
NUTS 2	NUTS 3	Local Authority	CDP	Baseline Yield	Difference
Eastern & Midland	Dublin	Dublin City	49.2	11.0	-38.2
		DLR	22.2	11.5	-10.7
		Fingal	35.0	36.3	1.3
		South Dublin	21.5	8.0	-13.5
		Dublin Total	127.8	66.8	-61.0
	Mid-East	Kildare	n/a	16.2	n/a
		Louth	20.5	5.4	-15.1
		Meath	20.6	10.5	-10.1
		Wicklow	23.6	17.8	-5.8
		Mid-East Total	n/a	50.0	n/a
	Midlands	Laois	3.9	4.8	0.9
		Longford	2.7	0.9	-1.8
		Offaly	n/a	5.4	n/a
		Westmeath	5.3	10.1	4.8
		Midlands Total	n/a	21.3	n/a

*Categories may not sum to total due to rounding

Source: Goodbody, KPMG-FA

Key conclusions of this comparison are:

- With the exception of Dublin City Council, **estimates of housing yield from each of the CDPs fall within the Low/High range** results from our analysis.
- Our Baseline scenario results in an estimated residential yield that is **61K units less than that identified in the four local authorities in Dublin**. Given the urban footprint here and the need for Compact growth, consideration must be given to ways to improve viability for high density developments and also to encourage and accelerate the development of Transport Oriented Developments (TODs) outline in the Draft NPF)
- The **largest difference is in Dublin City**, where the Baseline estimate is 11K, relative to 49K in Dublin City Council's Core Strategy table. It is noteworthy that a significant proportion of this DCC land is in the City Core (such as the Docklands) and in smaller scale brownfield sites that have greater viability or other issues. This would require further investigation on a site-by-site basis.
- The estimated residential yield is closest to the CDP Core Strategy estimate in **Fingal**.
- In the **Mid-East**, our estimates also yield a lower residential yield using the Baseline scenario
- Our Baseline residential yield in **Westmeath** is higher than that published in its CDP.

5.4.4 Land requirements by Local Authority

In EMRA, the cumulative total of the HSTs over a six-year time horizon (each CDP has different start periods) is 147k units. This figure could rise quite significantly when updated CDPs are published. We believe that the national total will be more than 50K per annum. The ESRI high migration assumption results in a requirement for EMRA of 173K (29K per annum). This rises to 181K (30K per annum) and 197K (33K per annum if we assume total nationwide requirements of 55K and 60K per annum, respectively.

Our analysis shows that there is a need for additional land to supply between 39K-72K units across the EMRA region.

- The primary shortage is in Dublin, but this has implications for the region overall due to displacement and sprawl.
- Within Dublin, Dublin City Centre is identified as the region with the largest shortage
- Fingal appears to have sufficient zoned and serviced land to meet housing requirements
- Within the Mid-East region, we believe there is a shortage of zoned, serviced land of up to 8K units but with important differences across the four local authorities
- Meath and Kildare have the largest deficit of land
- Wicklow is estimated to have sufficient zoned and serviced land

EMRA Summary Table						
NUTS 2	NUTS 3	Local Authority	Additional Land Requirement ('000)			
			HST	ESRI (HM)	55K per annum	60K per annum
Eastern & Midland	Dublin	DLR	5.4	5.6	6.7	9.1
		Dublin City	28.9	37.5	40.1	46.3
		Fingal	-25.1	-16.1	-14.8	-11.8
		South Dublin	7.3	15.6	16.8	19.6
		Dublin Total	16.4	42.6	48.8	63.2
	Mid-East	Kildare	-8.3	3.2	4.2	6.5
		Louth	-0.4	1.2	1.6	2.6
		Meath	8.9	4.1	4.8	6.6
		Wicklow	-9.6	-9.5	-9.1	-7.9
		Mid-East Total	-9.4	-1.1	1.6	7.8
	Midlands	Laois	-0.4	1.4	1.7	2.4
		Longford	2.3	1.8	1.9	2.2
		Offaly	-0.8	0.1	0.4	1.0
		Westmeath	-5.2	-5.8	-5.5	-4.9
		Midlands Total	-4.1	-2.4	-1.5	0.7
	EMRA Total		2.9	39.1	48.8	71.7

**Categories may not sum to total due to rounding*

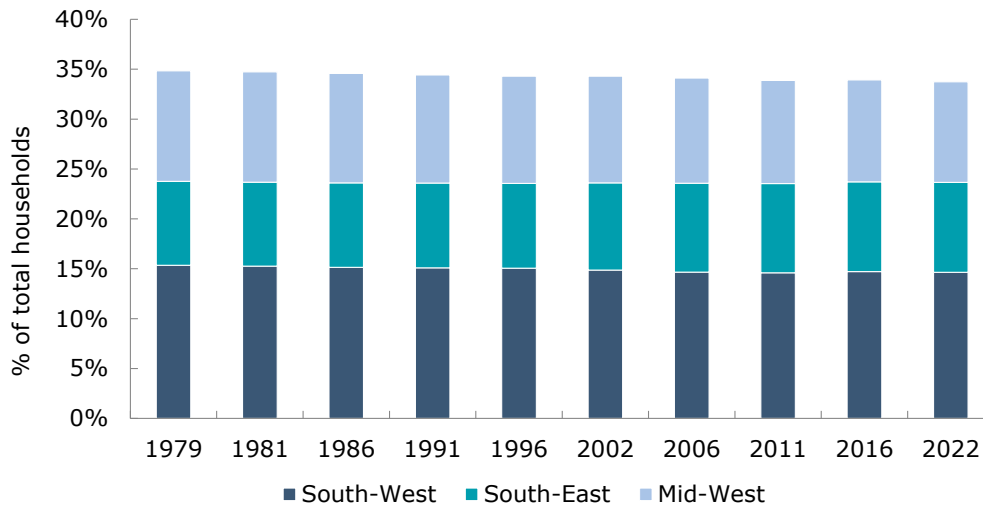
Source: Goodbody, County / City Development Plans, ESRI, KPMG-FA

5.5 Southern Region

5.5.1 Historical context

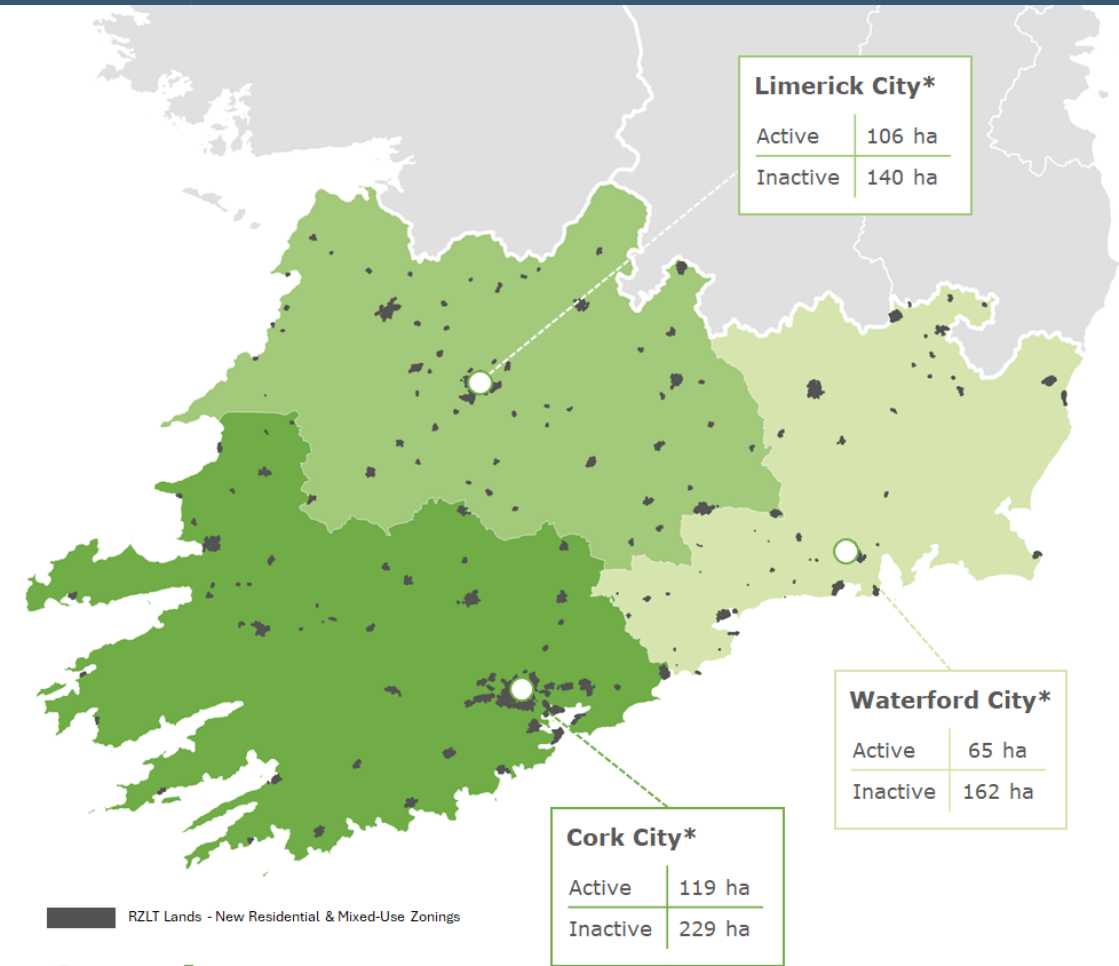
The Southern Region comprises of ten local authority areas and is split into three Strategic Planning Areas (NUTS3 regions) – the South-East, South-West and the Mid-West (see map on Section 2). The region accounts for c.1.7m people, roughly a third of the population of Ireland. Census 2022 shows there were 620K households, comprising 34% of the total in Ireland.

Share of households in the “Southern” region has remained stable at 34% of the total



Source: CSO

RZLT Land Breakdown in the Southern Region



Southern Region

Mid-West

||

734 ha

Inactive land

Spatial Classification	Baseline Yield (units)
City (Centre)	4,717
City (Out Of Centre)	10,390
Metropolitan Towns or Regional Growth Centres	2,232
Key or Large/Medium Towns	13,257
Small Towns/Villages	6,350

South-West

||

879 ha

Inactive land

Spatial Classification	Baseline Yield (units)
City (Centre)	4,022
City (Out Of Centre)	17,353
Metropolitan Towns or Regional Growth Centres	7,864
Key or Large/Medium Towns	14,889
Small Towns/Villages	2,846

South-East

||

422 ha

Inactive land

Spatial Classification	Baseline Yield (units)
City (Centre)	1,253
City (Out Of Centre)	15,192
Metropolitan Towns or Regional Growth Centres	0
Key or Large/Medium Towns	7,807
Small Towns/Villages	2,012

* City and Suburbs BUA boundary

Source: Goodbody, KPMG-FA

5.5.2 Residential yields by Local Authority

The estimated residential yield from the available land for the Southern region under our baseline assumptions is 110K units, 26% of the national total. Here, we break down that estimate into the respective local authority areas, including Low, Baseline and High scenarios once again.

Estimated residential yield ('000) by Local Authority – Southern region					
NUTS 2	NUTS 3	Local Authority	Low	Baseline	High
Southern	South-West	Cork City	9.6	21.4	58.9
		Cork County	13.2	18.5	47.9
		Kerry	6.1	7.1	18.6
		South-West Total	28.9	47.0	125.4
	South-East	Carlow	2.0	2.6	5.6
		Kilkenny	2.9	5.3	13.1
		Waterford	7.0	16.5	40.1
		Wexford	1.5	1.9	4.9
		South-East Total	13.4	26.3	63.7
	Mid-West	Clare	4.7	6.9	12.4
		Limerick	9.8	19.8	47.3
		Tipperary	8.3	10.3	25.7
		Mid-West Total	22.9	36.9	85.4
	SRA Total		65.1	110.2	274.5

*Categories may not sum to total due to rounding

Source: Goodbody, KPMG-FA

The residential yield is further split into sites that have been identified as New Residential and Mixed Use in the table below, shown by proportion of the total yield in the area. There are different attributes, commercial realities, and construction challenges associated with different types of sites that must be considered.

In the Southern region, 63% of sites are classified as New Residential, with 37% being Mixed Use, on our Baseline assumptions. This ranges from a low of 43% in the South-East to a high of 74% in the South-West. The South-West has a relatively high proportion of New Residential sites despite Cork City being the largest city in the region. Indeed, a relatively high proportion (61%) of plots identified in Cork City are classified as New Residential. The higher shares of Mixed-Use plots are in the South-East, specifically in Waterford and Kilkenny.

Potential residential yield – Proportion on New & Mixed Use sites - Southern Region				
Zoning Classification	NUTS 3	Low	Baseline	High
New Residential	South-West	85%	74%	84%
	South-East	56%	43%	55%
	Mid-West	74%	62%	75%
New Residential (SRA) Total		75%	63%	75%
Mixed Use (Inc. SDRA, SDZ, Regen)	South-West	15%	26%	16%
	South-East	44%	57%	45%
	Mid-West	26%	38%	25%
Mixed Use (SRA) Total		25%	37%	25%

Source: Goodbody, KPMG-FA

5.5.3 Comparison of residential yields with published CDPs

In the case of the Southern region, the CDPs do not provide sufficient data to make a detailed comparison of the potential residential yield for the region as a whole. In the case of Cork City, a potential residential yield of 20,461 units is identified on Tier 1 & 2 lands, very close to our Baseline estimate of 21K. The Cork County CDP lists a potential residential yield of 19K, in line with our Baseline estimate.

5.5.4 Comparison of estimated land with expected future growth in households

Below we use a number of scenarios for annual housing requirements introduced in Section 3. They are: (1) Current housing supply targets; (2) ESRI High Migration scenario; (3) 55K units per annum; (4) 60K units per annum. There are plausible scenarios where housing requirements are in excess of these that could be analysed, however for the purposes of this report we have refined our analysis to these core projections. In the table below, using the methodology outlined in 5.4.4, we quantify the level of additional land required to meet housing demand in the Southern Region under each of these scenarios:

SRA Summary Table						
NUTS 2	NUTS 3	Local Authority	Additional Land Requirement ('000)			
			HST	ESRI (HM)	55K per annum	60K per annum
Southern	Mid-West	Clare	-1.5	2.1	2.5	3.4
		Tipperary	-3.8	-0.1	0.4	1.6
		Limerick	-1.0	-5.5	-4.8	-3.2
		Mid-West Total	-6.4	-3.5	-1.9	1.8
	South-East	Carlow	1.6	1.5	1.7	2.1
		Kilkenny	0.0	0.4	0.7	1.3
		Waterford	-11.7	-9.1	-8.7	-7.9
		Wexford	4.5	6.8	7.2	8.3
		South-East Total	-5.6	-0.4	0.8	3.8
	South-West	Cork City	-3.2	-11.8	-11.2	-9.9
		Cork County	8.0	12.7	14.1	17.6
		Kerry	2.0	4.3	4.8	5.9
		South-West Total	6.9	5.2	7.7	13.6
	SRA Total		-5.1	1.2	6.6	19.3

Source: County / City Development Plans, ESRI, Goodbody, KPMG-FA

From the above data we can see that there is a disparity within the Southern region, with the Mid-West containing sufficient land up to a 55k per annum projection, while the South-West fails to meet the land requirements in even the most conservative projection, the current CDP Housing Supply Targets.

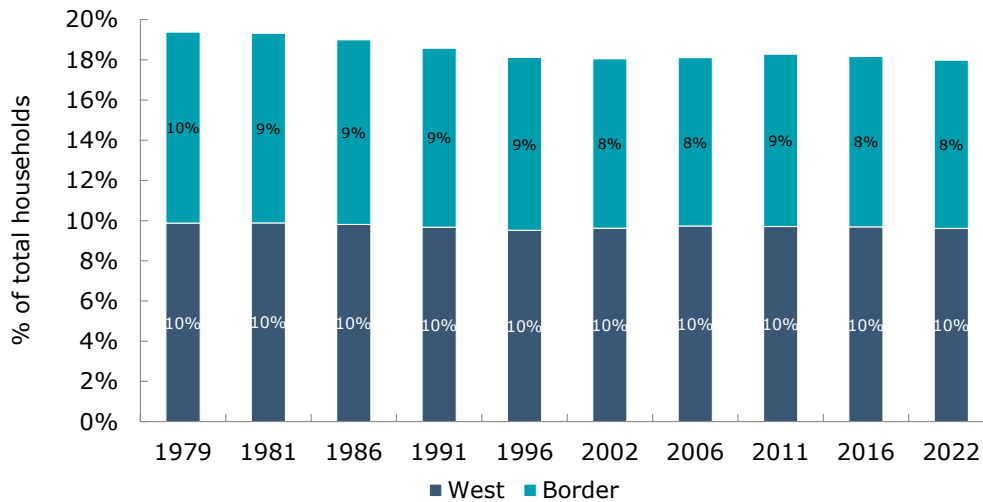
Digging into the data by local authority we can see there is in fact a clear disparity between key cities and more rural local authorities. The key urban hubs; Waterford and Cork City are the only LAs to have sufficient lands across all scenarios, while the more rural areas like Kerry and Cork County have insufficient lands to meet the requirements in all of the projections.

5.6 Northern & Western Region

5.6.1 Historical context

The Northern and Western Region is the smallest of the three regions, accounting for 18% of the population. It is predominantly rural in nature and has a combination of coastal and inland counties but also those that are bordering Northern Ireland. Galway is the most populous county in the region and also the location of the only city. The region saw its share of households fall from 19.4% of the total in 1979 to 18.0% in 2002, but this share has remained static since then.

Share of households in Northern & Western region as remained relatively unchanged

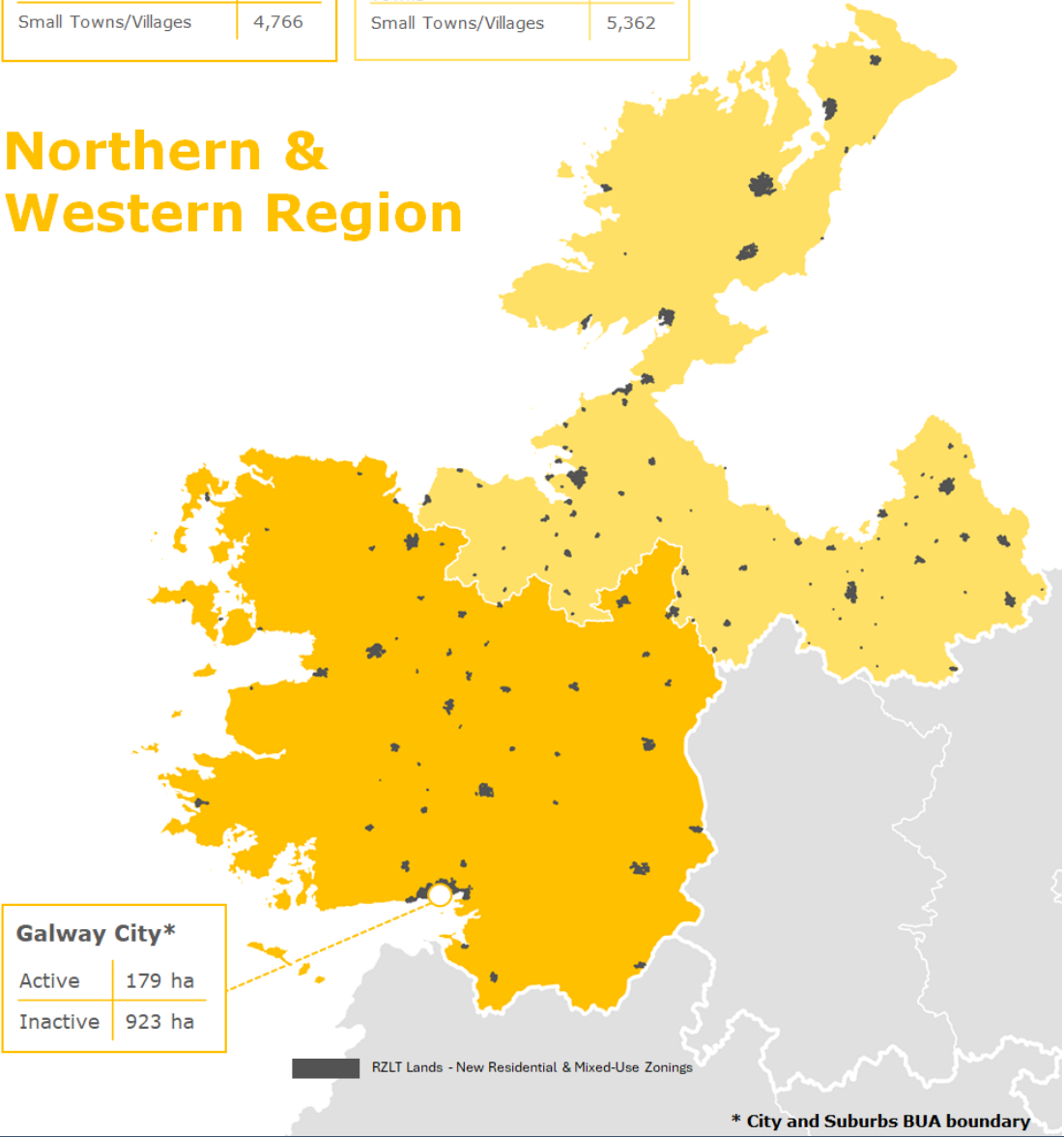


Source: CSO

RZLT Land Breakdown in the Northern & Western Region

West		Border	
1,841 ha		1,360 ha	
Inactive land		Inactive land	
Spatial Classification	Baseline Yield (units)	Spatial Classification	Baseline Yield (units)
City (Centre)	4,233	City (Centre)	0
City (Out Of Centre)	71,200	City (Out Of Centre)	0
Metropolitan Towns or Regional Growth Centres	2,603	Metropolitan Towns or Regional Growth Centres	30,287
Key or Large/Medium Towns	22,271	Key or Large/Medium Towns	27,612
Small Towns/Villages	4,766	Small Towns/Villages	5,362

Northern & Western Region



Source: Goodbody, KPMG-FA

5.6.2 Residential yields by Local Authority

The estimated residential yield from the available land for the Northern & Western region under our baseline assumptions is 168K units, 40% of the national total. Here, we break down that estimate into the respective local authority areas, including Low, Baseline and High scenarios once again.

Estimated residential yield ('000) by Local Authority - Northern & Western Region					
NUTS 2	NUTS 3	Local Authority	Low	Baseline	High
Northern & Western	West	Galway City	38.9	74.7	262.0
		Galway County	5.3	7.3	18.3
		Mayo	16.7	20.5	51.1
		Roscommon	1.5	2.5	5.5
		West Total	62.5	105.1	336.9
	Border	Donegal	19.2	31.5	70.2
		Sligo	9.6	15.1	38.6
		Leitrim	2.0	2.4	5.0
		Cavan	2.9	3.9	8.9
		Monaghan	8.5	10.4	26.4
		Border Total	42.2	63.3	149.1
	NWRA Total		104.7	168.4	486.0

*Categories may not sum to total due to rounding

Source: Goodbody, KPMG-FA

The residential yield is further split into sites that have been identified as New Residential and Mixed Use in the table below, shown by proportion of the total yield in the area. Given its rural character it is not a surprise that the large majority of residential sites in the region are defined as New residential. New Residential sites account for 80% of the total overall, ranging from 63% in the Border counties to 91% in the West.

Potential residential yield – Proportion on New & Mixed Use sites - Northern & Western				
Zoning Classification	NUTS 3	Low	Baseline	High
New Residential	West	92%	91%	96%
	Border	74%	63%	74%
New Residential (NWRA) Total		85%	80%	89%
Mixed Use (Inc. SDRA, SDZ, Regen)	West	8%	9%	4%
	Border	26%	37%	26%
Mixed Use (NWRA) Total		15%	20%	11%

Source: Goodbody, KPMG-FA

5.6.3 Land requirements by Local Authority

NWRA Summary Table						
NUTS 2	NUTS 3	Local Authority	Additional Land Requirement ('000)			
			HST	ESRI (HM)	55K per annum	60K per annum
Northern & Western	Border	Donegal	-21.7	-20.1	-19.6	-18.5
		Sligo	-9.9	-9.0	-8.7	-8.1
		Leitrim	-0.8	0.3	0.4	0.7
		Cavan	1.3	1.5	1.7	2.3
		Monaghan	-7.8	-6.2	-6.0	-5.6
		Border Total	-39.0	-33.5	-32.2	-29.2
	West	Galway City	-69.9	-68.2	-67.9	-67.1
		Galway County	6.6	7.6	8.2	9.8
		Mayo	-16.6	-13.8	-13.5	-12.8
		Roscommon	0.7	2.6	2.8	3.3
		West Total	-79.2	-71.8	-70.3	-66.9
	NWRA Total		-118.2	-105.3	-102.5	-96.1

Source: County / City Development Plans, Goodbody, KPMG-FA

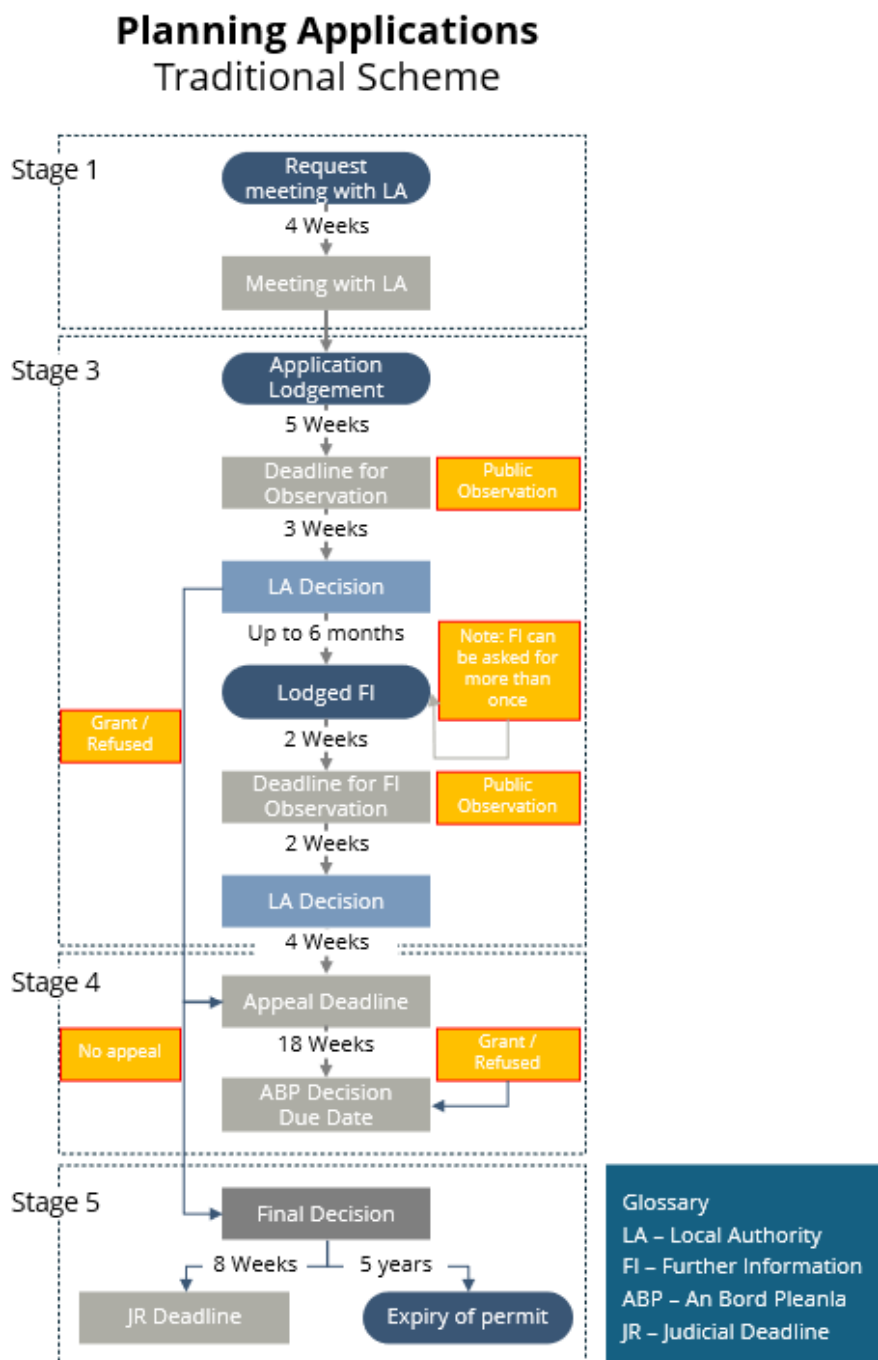
Our estimates suggests that there is a surplus of available land to meet housing targets in the Northern and Western Region overall. This does not mean that targets will indeed be met as there is a myriad of other factors that will determine success, including service delivery, viability, placemaking and the provision of social infrastructure.

Section 6 – What proportion of residential sites move to commencement stage? What are the factors that influence it?

Success in moving from a situation of serviced zoned land to the commencement of construction involves several additional steps which include:

- meetings with the local authority,
- pre-application meetings,
- lodgement of planning permission,
- public observations,
- local authority decisions and
- possible appeals.

This process is illustrated in the schematic below with indicative timelines.

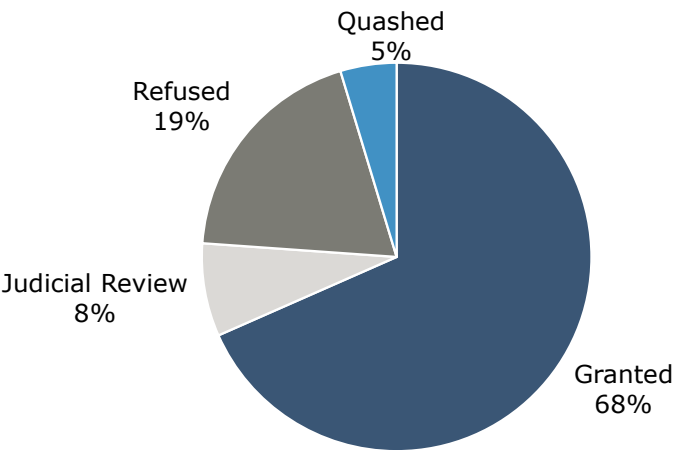


6.1 Conversion rates on zoned land – What does the data show?

To analyse the conversion rates from planning permission to commencement, we look at a sample of planning permissions from 2016 to end-March 2024. The permissions refer to developments with more than 30 units in the Eastern and Midland Regional Assembly (EMRA). The sample contains c.1,500 planning decisions comprising c.235K units over the period. For the purposes of our analysis we have measured below in terms of number of units rather than number of permissions.

The headline results for the EMRA region are shown in the pie chart below. In 15% (36K units) of cases, a decision on planning was yet to be made by the end of March. Of those applications that were adjudicated upon, 68% were granted planning permission, while 19% were refused. In 8% of cases, there was a Judicial Review (JR), while 5% of applications were quashed.

Status of planning permissions in the EMRA region – 2016-2024



Source: ABP, BCMS

There are notable differences across the 12 local authorities analysed (the four local authorities in the Midlands (Laois, Longford, Offaly, Westmeath) offer only a relatively small sample of 10K units (4% of the total), and thus offer little explanatory value.

In the Dublin (four Dublin local authorities) and Mid-East (Kildare, Louth, Meath, Wicklow) regions, the application granted rate varies from a low of 60% in DLR to 81% in Louth. Meath County Council has the highest rate of refusal at 31% in our sample, followed by DLR (25%) and Wicklow (23%).

Judicial Reviews have become an increasing feature of the planning process in Ireland over recent years. Among our sample, these have been particularly prevalent in Fingal (12% of applications), DCC (11%), Wicklow (10%) and DLR (10%). The full breakdown of applications is shown in the table on the next page.

Planning permission (>30 units) outcomes in EMRA – 2016-2024

NUTS 3	Local Authority	Granted	Judicial Review	Refused	Quashed
Dublin	DCC	67%	11%	15%	7%
	DLR	60%	10%	25%	5%
	Fingal	67%	12%	18%	3%
	SDCC	77%	2%	18%	3%
Mid-East	Kildare	76%	3%	20%	0%
	Louth	81%	0%	7%	12%
	Meath	62%	2%	31%	5%
	Wicklow	67%	10%	23%	0%
Midlands	Laois	85%	n/a	15%	n/a
	Longford	56%	n/a	44%	n/a
	Offaly	57%	n/a	43%	n/a
	Westmeath	94%	n/a	6%	n/a
EMRA Total		68%	8%	19%	5%

Source: ABP, BCMS

6.2 Differences in brownfield versus greenfield sites

Brownfield sites are traditionally more difficult to develop. This is for several reasons including multiple site ownership, viability and local opposition. In relation to planning outcomes, we find that refusal rates are higher on brownfield sites (22% versus 18%, measured in units). The percentage of units on brownfield sites that have been granted planning permission stood at 64% versus 70% for greenfield sites. However, this is not uniform across the different local authority areas. For example, Fingal has a higher refusal rate for greenfield (20%) as opposed to brownfield (7%) sites.

The following table illustrates the rate at which planning applications achieve granted status across EMRA. The lowest amount of units that get granted permission is in DLR (60%), with only 55% of units applied for achieving planning permission on brownfield sites in this region. Louth County Council has had the highest proportion of units granted planning permission over the period. This is consistent with the findings in the previous section whereby success rates relative to targets were highest in this local authority area. Across the four Dublin local authorities, 68% of applications are granted, rising to 72% in the Mid-East region. In the case of Kildare, Meath, Wicklow and Louth caution should be exercised for the findings on Brownfield sites given small sample sizes (<1000 units).

Planning permissions granted (units) by local authority in EMRA

NUTS 3	Local Authority	Brownfield	Greenfield	Total
Dublin	DCC	68%	65%	67%
	DLR	55%	61%	60%
	Fingal	71%	67%	67%
	SDCC	46%	90%	77%
Dublin Total		60%	71%	68%
Mid-East	Kildare	67%	77%	76%
	Louth	49%	86%	81%
	Meath	100%	61%	62%
	Wicklow	100%	65%	67%
Mid-East Total		79%	72%	72%
Midlands	Laois	n/a	85%	85%
	Longford	n/a	56%	56%
	Offaly	n/a	57%	57%
	Westmeath	n/a	94%	94%
Midlands Total		n/a	73%	73%

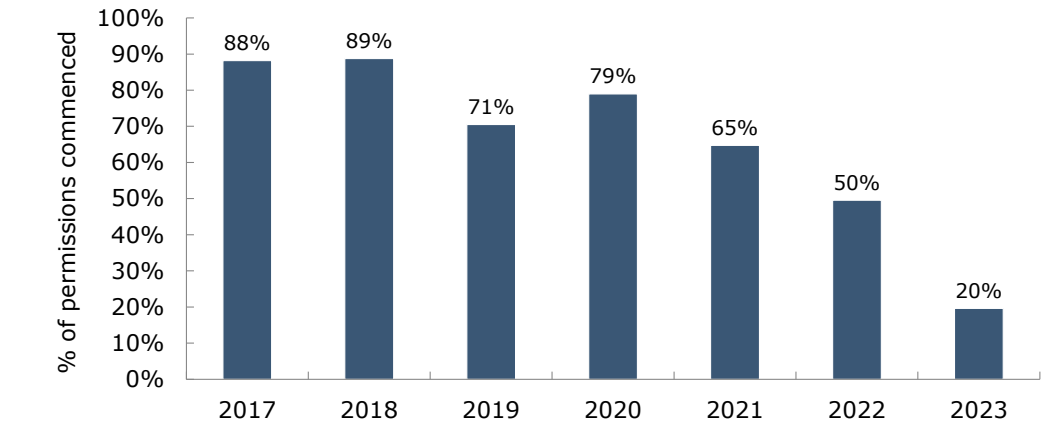
Source: ABP, BCMS

6.3 Conversion from permission to commencement

Following the planning permission grant, it is far from guaranteed that the development will progress to commencement stage. Indeed, we find that more than a third of granted permissions have yet to be commenced. This is partly due to timing issues in relation to going to tender and going on site, as reflected in the chart below showing the number of units that have commenced by year.

The commencement rate overall is 63%, but the largest proportion (43%) of those units that were not commenced only received approval in 2023. However, even for those units that received planning permission in 2019, 71% were commenced by April 2024. For those granted planning in 2020, 79% have been commenced. Commencement rates are higher for those permissions granted in 2017/2018. Considering the standard planning permission period of five years, this suggests that 10%-30% of granted planning permissions do not make it to commencement stage.

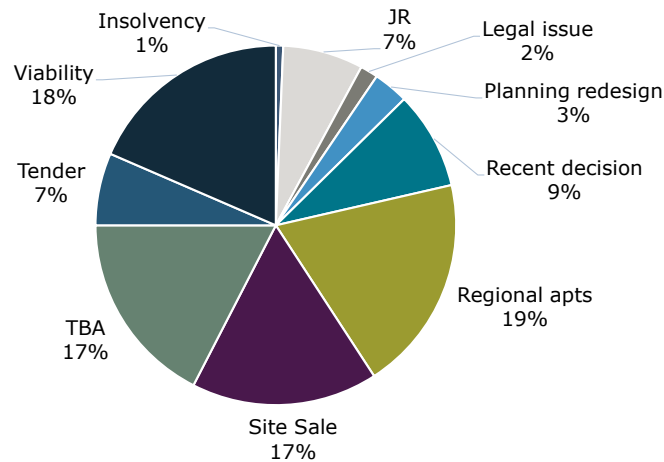
Commencement rate* of approved units by year of permission



*Units granted planning permission that have been commenced
Source: Goodbody

An analysis carried out by Mitchell McDermott (*“Fast-Track Planning Routes (SHD/LRD) Infocard”*) reveals the reasons why sites with a valid planning permission under the Strategic Housing Developments (SHD) planning process have not started on site over the 2018-2023 period. The largest proportion of non-commencements are due to viability issues (*“Regional apartments”* cited as reason in 19% of units, while *“Viability Issue”* cited in 18% of units). Other prominent reasons include site sales (17%) and timing issues generally. The Large-Scale Residential (LRD) application process has replaced the SHD system. While early evidence suggests a greater proportion of granted permissions, it is too early to tell whether there will also be a greater proportion commenced.

Reasons for non-commencement of approved SHD applications – 2018-2023

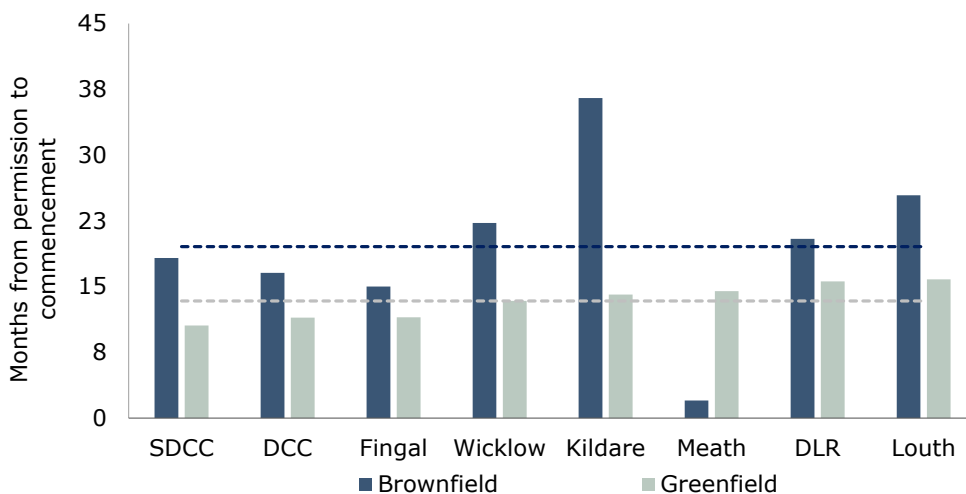


Source: Mitchell McDermott

6.4 Length of time from permission to commencement

Confining our sample to the eight local authorities in the Dublin and Mid-East regions, the data shows that the commencement of greenfield sites takes an average of 13 months after permission is granted. The commencement of units on brownfield sites takes longer, 20 months on our sample.

Average months to commencement after planning permission



Source: ABP, BCMS

6.5 Implications for housing yield on zoned land

This analysis provides an evidence base to inform local authorities as to the potential scale of zoned and serviced land that needs to be made available to achieve housing supply targets in their areas over the coming years. It can also inform other policy decisions around planning and activation on residentially zoned land.

Permission rates and commencement rates vary over time, by type of development and by geography. This EMRA database suggests that the proportion of applications that got granted planning permission was 71% over the 2016-2024 time period. This drops to 60% for brownfield developments in Dublin, where there is a higher refusal rate. Judicial Reviews have also been a reason for the lower rate of planning grants over recent years.

Commencement rates have also varied over time and geography. Over our sample, commencement of approved sites is as low as 61% in Dublin, but this rate tends to rise over time.

Assessing the extent to which a buffer needs to be applied to available serviced zoned land within local authorities must take account of these factors. The table below shows a combination of rates of planning grants and commenced to calculate the percentage increase in serviced zoned land that is required if housing targets are to be met. While it is important to address issues around the planning system and boosting rates of commencement, our analysis suggests that **a buffer of at least 40% should be added** to the quantum of zoned serviced land over and above that required to meet Housing Supply Targets. This **should be higher areas where there is a greater proportion of brownfield sites**.

Buffer (%) required on land provision to meet housing supply target					
		Planning granted (%)			
Commenced (%)		70%	80%	90%	100%
	70%	104%	79%	59%	43%
	80%	79%	56%	39%	25%
	90%	59%	39%	23%	11%
	100%	43%	25%	11%	0%

Source: Goodbody

Section 7 Builder survey of unactivated land-banks

7.1 Sample description

To gain an insight into the reasons why zoned residential land may be unactivated to date, we undertook a survey of eight large builders in Ireland. These builders have a current landbank estimated at 1,418 hectares, 80% of which is zoned residential. Information on a subset of 47 individual sites, equating to 421 hectares (or a potential 20K residential units), was provided with details on size, residential yield, zoning, Local Authority Area and reasons for non-activation to date. 14 Local Authorities are included in our sample.

Largest proportion of land-banks have been unactivated for over 15 years

The table below summarises our sample by type of land (Tier 1, Tier 2, Mixed Use) and by the estimated length of time that the land has been zoned. We have excluded one plot where there was insufficient detail provided.

The biggest type of land in our sample is Tier 1 Residential land, accounting for c.80% of the sites by number and 69% by area. It is noteworthy that almost half (21) of the sites in our sample are categorised as Tier 1 and have been zoned for more than 15 years.

Site sample by type & years that site is zoned			
	No. of sites	Units	Size (ha)
Tier 1 Residential	36	11,063	269.8
5-10 Years	9	3,016	86.8
10-15 Years	6	1,754	50.6
15+ Years	21	6,293	132.4
Tier 2 Residential	4	5,392	82.7
1-5 Years	1	3,400	52.0
5-10 Years	1	762	23.2
15+ Years	2	1,230	7.5
Mixed Use	6	2,524	40.6
5-10 Years	1	621	12.8
10-15 Years	3	604	16.2
15+ Years	2	1,299	11.6
Total State	46	18,979	393.1

Source: Goodbody

7.2 Reasons why zoned sites have not been built upon

Our survey provided a number of potential reasons for not commencing construction as of yet. In 16 cases, the sites were listed as being at “Pre-commencement planning” stage. Focusing in on those not in a pre-commencement, the following table illustrates the reasons cited for construction not commencing on site. In total, 80 reasons were cited by respondents to the survey (some cited multiple reasons).

Reasons for development not occurring on site*	
Reason	% of reasons cited
Contingent upon or deemed premature pending wastewater/water infrastructure	13%
Contingent upon or deemed premature pending road infrastructure	16%
Contingent upon or deemed premature pending delivery of enhanced public transport connectivity	4%
Contingent upon securing a Road Opening licence or acquiring third party lands.	0%
Contingent upon delivery of other infrastructure or phasing requirements (provision of parks, schools, neighbourhood centres etc.)	13%
Subject to judicial review.	4%
Planning permission has been quashed.	4%
Planning Application remains undetermined beyond the statutory period.	14%
Development is financially unviable	9%
Title constraints/disputes.	3%
Environmental (e.g., remediation/contamination) /ecological/ archaeological or heritage impediments	4%
Contingent upon preparation of a new LAP/CDP/SDZ or Masterplan	14%
LA will not permit an extension of duration of an existing permission	1%
Lands are zoned Phase 2/Strategic Land reserve	4%

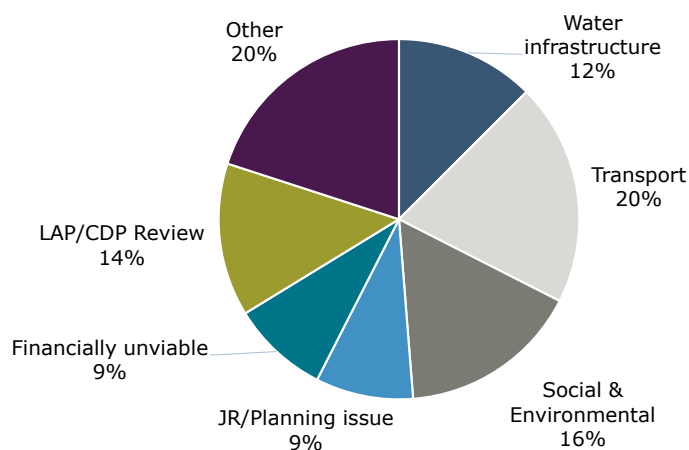
*Excluding sites listed at “pre-commencement planning” stage

Source: Goodbody

The following pie chart has further refined these reasons into seven wider categories – Water Infrastructure, Transport, Social & Environmental, JR/Planning, Viability, LAP/CDP Review and Other. The biggest single reason cited by builders for not commencing construction on their residential land is transport infrastructure. This includes a combination of public transport connectivity and roads. This is followed by delays due to social infrastructure (schools, parks etc) and environmental issues. The upgrading of water infrastructure is cited in 10% of cases. This suggests that infrastructure is an issue in almost 50% of the cases cited.

Planning issues are cited 23% of the cases, including cases contingent upon a new LAP/CDP/SDZ or Masterplan (14%) and Judicial Review/planning issues (9%). Somewhat surprisingly. Financial unviability is cited in only 9% of cases.

Reasons that sites have not been activated - % of total reasons cited



Source: Goodbody

7.3 Conclusions on builder survey of unactivated land banks

Infrastructure development - While Tier 1 lands are supposed to have services in place to accommodate residential construction, our survey indicates that this is not always the case. While activation measures such as the Residential Zoned Land Tax (RZLT) will incentivise the activation of land that is being hoarded, it will be ineffective in speeding up the building process in the instances captured in our survey that require some form of infrastructural upgrade. An increased focus on coordinated infrastructural delivery and a speeding up of the planning process also need to be part of the process of higher activation of residential sites.

Planning system - There are significant reforms to the planning process currently in train to repeal and replace the Planning and Development Act 2000. This aims to improve the system overall and to provide for proper planning and sustainable development in Ireland. This is currently going through a long legislative process (currently in the Seanad). This should help speed up the planning process and reduce delays due to spurious legal challenges. Issues in relation to the planning and development process highlights the need to ensure that LAs need to have adequate resources to expeditiously deal with local planning issues in a comprehensive way.

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Appendix

Section 4:

4a: Housing Supply Target Methodology for Development Planning (DHLGH, 2020)

Description: Below is 'Worked Example 3' taken from the *Housing Supply Target Methodology for Development Planning* issued in December 2020 by the DHLGH. This example illustrates the application of potential adjustments in the HST calculation using a sample local authority.

→ The example describes a local authority where:

- i) ESRI NPF scenario is lower than ESRI Baseline scenario, and
- ii) Mid-point between ESRI baseline and NPF scenarios and +25% can be justified as a housing supply target for a Q4 2020 - Q3 2026 plan period.

Planning Authority 3		Annual Average Households	Total Households	
A	ESRI NPF scenario projected new household demand 2017 to Q3 2026	1,091 (10,638/9.75)	10,638 ^A	From ESRI Research
B	Actual new housing supply 2017 to Q3 2020	1,414 (5,303/3.75)	5,303 ^B	From CSO Completions data
C	Homeless households (latest data), and unmet demand as at most recent Census	N/A	253 ^C	From DHLGH and Census
D	Plan Housing Demand = Total (A-B+C) (Projected ESRI NPF demand - new completions) + Unmet demand	931 (5,588/6)	5,588	
E	Potential adjustment 1 to end 2026 portion of plan period to facilitate convergence to NPF strategy (where justified)	Mid-point between NPF and baseline scenarios to 2026 in lieu of A above	Adjusted Total Demand	
E1	ESRI Baseline scenario projected new household demand 2017, to Q3 2026	1,206 (11,758/9.75)	11,758	From ESRI Research
E2	Mid-point between A and E1 - ESRI NPF and baseline scenarios, to Q3 2026	1,149 (11,198/9.75)	11,198	
E3	Adjusted Total Demand calculation based on E2 in lieu of A above	1,025 (6,148/6)	(11,198 ^{E2} -5,303 ^B) + 253 ^C = 6,148	
F	Potential adjustment 2 to end 2026 portion of plan period to facilitate convergence to NPF strategy, applicable where B exceeds or is close to D (where justified)	Mid-point between ESRI NPF and baseline scenarios to 2026 in lieu of A above, plus up to 25%	Adjusted Total Demand	
F1	E2 +25%	1,436 (13,998/9.75)	13,998	
F2	Adjusted Total Plan Demand calculation based on E2 in lieu of A above and F1	1,491 (8,948/6)	(13,998-5,303) + 253 = 8,948	

4b: Housing Supply Target Methodology & Goodbody Estimates

Description: In the majority of cases, we were able to simply use the HST as provided in the core strategy table of the relevant City / County Development Plan.

A handful of the HSTs provided in the CDP cover a demand period in excess of the 6-year development plan period – these targets were pro-rated to a 6-year figure. This applied to Cork County Council, Cork City Council, Clare County Council and Wexford County Council. In the case of Wexford, the old CDP was divided into two distinct plans for Wexford County Council and Wexford City Council respectively. As such the combined HST of these plans was used in order to allow comparison with the new amalgamated CDP.

Additionally, in cases where it was not provided one was estimated through our own calculations, this was implied by dividing the target population growth (obtained from the CDP) by the average household density of the local authority area (or settlement area where information available):

$$\text{Estimate of HST} = \frac{\text{Target Population Growth}}{\text{Average Household Density}}$$

Finally in the case of three local authorities a HST could not be calculated, these are as follows:

- i) **Limerick** – Amalgamation of city and county councils meant that previous plans were extended to 12 years. As such decision to exclude was made due to multitude of complicating factors (amalgamation and extension of plan periods).
- ii) **Tipperary** – Amalgamation of Tipperary North and South County Councils meant that previous plans were extended and in addition no specific HST was provided in these extended plans. As such decision to exclude was made due to multitude of complicating factors (amalgamation, extension of plan periods and no given HST).
- iii) **Roscommon** – Unable to obtain digital copy of old CDP.

4c: Housing Yield of Zoned Land

Description: As with the HST a large portion of the housing yield of zoned land figures came directly from the CDP published by the local authorities. However, in cases where it was not provided one was estimated through our own calculations, this involves multiplying the quantum of zoned land by the applicable settlement densities, using the relevant information from the CDP or by contacting the relevant local authority in cases where it was not – see the estimate formula below:

$$\text{Estimate of Housing Yield} = \sum_{i=1}^n \text{Settlement Density}_i * \text{Settlement Zoned Lands}_i$$

It should also be noted that for a number of rural areas densities and/or zoned lands were unavailable. As such in addition to the above formula the corresponding HST for these rural areas was applied under the assumption of a 100% success rate.

4d: Zoned Completion Rates

Description: The counties excluded from our zoned completion analysis alongside the reasoning are outlined in the list below:

- **Carlow** – Unable to confidently calculate housing yield of zoned land in both the new and old CDP due to lack of density information.
- **Cavan** – Unable to confidently calculate housing yield of zoned land in new CDP due to lack of zoned land information.
- **Clare** – Unable to confidently calculate housing yield of zoned land in new CDP due to lack of zoned land information
- **Galway County** – Unable to confidently calculate housing yield of zoned land in new CDP due to lack of zoned land information.
- **Kerry** – Unable to confidently calculate housing yield of zoned land in both the new and old CDP due to lack of zoned land information and density information.
- **Kildare** – Unable to confidently calculate housing yield of zoned land in the new CDP due to lack of zoned land information.
- **Kilkenny** – Unable to confidently calculate housing yield of zoned land in the new CDP due to lack of zoned land information.
- **Leitrim** – Unable to confidently calculate housing yield of zoned land in old CDP due to lack of zoned land information.
- **Limerick** – Unable to confidently calculate housing yield of zoned land in old CDP due to the amalgamation of city and county councils which meant that previous plans were extended to 12 years.
- **Mayo** – Unable to confidently calculate housing yield of zoned land in the new CDP due to lack of zoned land information for certain settlements.
- **Monaghan** – Unable to confidently calculate housing yield of zoned land in the new CDP due to lack of zoned land information.
- **Offaly** – Unable to locate digital copy of old CDP, other metrics such as HST for the old plan were derived from figures and references in the new CDP. Unable to confidently calculate housing yield of zoned land in both the new and old CDP due to lack of zoned land information.
- **Roscommon** – Unable to obtain digital copy of old CDP & unable to confidently calculate housing yield of zoned land in both the new and old CDP due to lack of zoned land information.
- **Sligo** – Unable to confidently calculate housing yield of zoned land in the old CDP due to lack of zoned land information.
- **Tipperary** – Amalgamation of North and South county councils meant that previous plans were extended. As such decision to exclude was made due to multitude of complicating factors (amalgamation and extension of plan periods).
- **Waterford** – Amalgamation of city and council made comparing housing yield of zoned land between old and new CDP problematic and consequently decision was made to exclude to ensure integrity of analysis.
- **Wexford** – Unable to confidently calculate housing yield of zoned land in the new CDP due to lack of zoned land information.

4e: Breakdown of Available and Missing CDP Data

Description: The table below highlights areas where data deficiency in the original publication hindered accurate inferences and analysis:

Information Table				
	Housing Supply Target (Old)	Housing Supply Target (New)	Housing Yield of Zoned Land (Old)	Housing Yield of Zoned Land (New)
Carlow	✓	✓	X	X
Cavan	✓	✓	✓	X
Clare	✓	✓	✓	X
Cork City	✓	✓	✓	✓
Cork County	✓	✓	✓	✓
DLR	✓	✓	✓	✓
Donegal	✓	✓	✓	✓
Dublin City	✓	✓	✓	✓
Fingal	✓	✓	✓	✓
Galway City	✓	✓	✓	✓
Galway County	✓	✓	✓	X
Kerry	✓	✓	X	X
Kildare	✓	✓	✓	X
Kilkenny	✓	✓	✓	X
Laois	✓	✓	✓	✓
Leitrim	✓	✓	X	✓
Limerick	X	✓	X	✓
Longford	✓	✓	✓	✓
Louth	✓	✓	✓	✓
Mayo	✓	✓	✓	X
Meath	✓	✓	✓	✓
Monaghan	✓	✓	✓	X
Offaly	✓	✓	X	X
Roscommon	X	✓	X	X
Sligo	✓	✓	X	✓
South Dublin	✓	✓	✓	✓
Tipperary	X	✓	X	X
Waterford	✓	✓	X	✓
Westmeath	✓	✓	✓	✓
Wexford	✓	✓	✓	X
Wicklow	✓	✓	✓	✓

Source: City / County Development Plans

Section 5:

5a: Residential Zoned Land Tax Annual Draft Map for 2025 (RZLT 2025):

Description: The annual draft RZLT map represents the most recent dataset of land identified as either being in-scope for the tax or proposed to be removed from the map due to not meeting the criteria. The dataset identifies serviced land in cities, towns and villages which are residentially zoned and 'vacant or idle' mixed use land. Unless specifically identified for removal, the lands identified on the maps are considered capable of increasing housing supply as they meet the criteria for inclusion in the tax. Certain settlements will not be identified due to lack of capacity or services or due to out-of-date zonings. The dataset also identifies the amount in hectares of zoned serviced land for each settlement.

5b: CIS Planning and Commencements (CIS 2024)

Description: This data set comprises all active residential planning applications and commencement notifications within the Republic of Ireland of relevance to the study, which were identified using the following criteria:

Planning and Commencement Classifications	
Criteria	Definition
Application Status	Applications which have been granted or are pending a decision at the time of access, including 'on site' or commenced applications.
Development Type	Includes both standard residential and student accommodation applications.
Development Scale	All residential applications comprising 1 dwelling unit or more.
Temporal Scale	All active residential applications with extant 5-year or 10-year lifetimes.

Source: KPMG-FA

Note that additional planning applications data beyond the contents of CIS 2024 was accessed via the relevant Local Authority or An Bord Pleanála data base where required to support the development of Case Studies.

5c: Census 2022 Urban Boundaries and Built Up Areas (CSO 2022)

Description: Built Up Areas (BUAs) are a new statistical Geography released as part of Census 2022, created by combining small areas to identify the footprint of urban centres across Ireland. They are generated using an objective algorithm run across the State that is used to group buildings together into BUAs.

5d:

Classification by zoning typologies	
Criteria	Definition
New Residential	Sites zoned for 'New Residential' uses under the relevant CDP where planning or development activity has not been identified during the Land Use Audit. Further review has also been undertaken in the Planning Audit to validate this figure.
Existing Residential	Sites zoned for 'Existing Residential' uses and identified as being substantially developed or 'New Residential' where planning or development activity has been identified during the Land Use Audit. Further review has also been undertaken in the Planning Audit to validate this figure.
Mixed Use	Sites zoned for some form of 'Mixed Use' under the relevant CDP, including SDRA, SDZ and Regeneration sites, which allows for a potentially significant quantum of residential delivery. Further review has also been undertaken in the Planning Audit to validate this figure.
Other	Sites zoned for 'Other' uses under the relevant CDP (such as 'Recreational Amenity' or 'Tourism') that permit residential delivery in principle, but where the allowable quantum is not likely to be significant. Further review has also been undertaken in the Planning Audit to validate this figure.

Source: KPMG-FA

5e:

Classification by development	
Classification	Definition
Brownfield	Sites largely zoned for 'Existing Residential' or 'Mixed Use' which have been identified as being substantially developed during the Land Use Audit, with limited potential for significant additional residential delivery. Further review has also been undertaken in the Planning Audit to validate this figure.
Greenfield	Sites largely zoned for 'New Residential' or 'Mixed Use' which have been identified as being substantially undeveloped during the Land Use Audit, with strong potential for significant additional residential delivery. Further review has also been undertaken in the Planning Audit to validate this figure.

Source: KPMG-FA

5f:

Classification by density type	
Classification	Definition
Within BUA	Sites located within any of the 'Built Up Area' (BUA) boundaries as defined by CSO 2022, as identified during the Land Use Audit.
Outside BUA	Sites located outside any of the 'Built Up Area' (BUA) boundaries as defined by CSO 2022, which were not identified as being within a BUA during the Land Use Audit.

Source: KPMG-FA

5g:

Classification by settlement type	
Classification	Definition
Cities	Dublin, Cork, Galway, Limerick & Waterford.
Metropolitan Towns	Towns located within the defined metropolitan areas of the 5 cities with populations greater than 1500 people as per CSO 2022.
Towns	All other towns not identified within the populations greater than 1500 as per CSO 2022.
Villages	Villages with populations less than 1500 as per CSO 2022.

Source: KPMG-FA

5h:

Classification by planning stage	
Classification	Definition
Active	Sites that do have an active residential planning application within the polygon boundary.
Inactive	Sites that do not have an active residential planning application within the polygon boundary.

Source: KPMG-FA

5i:

Applicable Case Studies			
Classification	Sample Identified	Density Range	Case Study Reference / Location
Dublin Docklands SDZ	No	n/a	n/a
Dublin/Cork City & suburbs	Yes	Urban Neighbourhood	Case Study 1 - Richmond Road/Convent Avenue, Dublin 3
		Suburban	Case Study 2 - Firhouse Road, Dublin 24
Limerick/Galway/Waterford City & Suburbs	No	n/a	
Metropolitan towns (>1500)	Yes	Suburban	Case Study 3 - Harpur Lane, Leixlip, Co. Kildare
		Centre	Case Study 4 - The former Dell Site, Vevay Road and Boghall Road, Bray, Co. Wicklow
Metropolitan villages (<1500)	No	n/a	n/a
Regional growth centres	Yes	Suburban	Case Study 5 - Ballymakenny Road, Drogheda, Co. Louth
Key towns and large towns (5000+)	Yes	Suburban	Case Study 6 - Drumlark Townland, Cavan, Co. Cavan
		Suburban	Case Study 7 - Brookfield Park, Broomhall Townland, Rathnew, Co. Wicklow
Small to medium sized town (1500-5000)	Yes	Centre	Case Study 8 - Cregboy, Claregalway, Co. Galway
		Edge of Town	Case Study 9 - Greenville Road, Listowel, Co. Kerry
Rural towns and villages (<1500)	No	n/a	n/a

Source: KPMG-FA



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Dublin 9-12 Dawson Street, Dublin 2 T +353 1 667 0400	London 70 St. Mary Axe, London, EC3A 8BE T +44 203 841 6220	Cork City Quarter, Lapps Quay, Cork T +353 21 427 9266	Galway Unit 4, Dockgate, Dock Road, Galway T +353 91 569 744	Wealth Management Investment Banking Asset Management Capital Partners
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