JSA PLANNING

39 Fitzwilliam Place, Dublin 2, D02 ND61

+353 1662 5803
info@jsaplanning.ie
jsaplanning.ie

Ms Sheila Hennessy,
Senior Executive Officer,
Planning, Property & Economic Development Department,
Dublin City Council,
Block 4, Floor 3,
Civic Offices,
Dublin 8, D08 RF3F

Date: 20th April 2026
Ref.: JN 26101/RK

Re: Submission to Dublin City Council Draft Development Contribution Scheme 2026-2029

Dear Ms Hennessy,

On behalf of our client Cairn Homes Properties Ltd., We, JSA Planning, 39 Fitzwilliam Place, Dublin 2, hereby wish to make a submission on the Dublin City Council Draft Development Contribution Scheme 2026-2029 (*"Draft Scheme"*), for the administrative area of Dublin City Council.

Our client acknowledges the need for Dublin City Council (DCC) to raise funds to deliver infrastructure within the county. Our clients welcome the opportunity to make a submission on the Draft Scheme as it will have a significant effect on their landholdings across Dublin City and the delivery of housing, particularly apartment schemes on brownfield sites.

We respectively request that the recommendations set out in this submission are taken into account when preparing the final Development Contribution Scheme 2026-2029.

1.0 INTRODUCTION

As the Planning Authority will be aware, issues have arisen with the viability of residential developments, particularly higher density apartment schemes in suburban areas, which the Government is seeking to offset through various incentive measures, and as set out in this submission, this factor should be borne in mind in adopting the new Development Contribution Scheme. All these incentives – Help to Buy, First Home Scheme and the temporary Development Levy Waiver to name a few – have been successful and indeed instrumental in assisting housing delivery but will be completely undermined by the proposed level of levies to be applied arising from the draft scheme.

National housing policy places strong emphasis on accelerating supply and ensuring that development remains viable across a range of locations and typologies. Pillar 1 of Delivering Homes, Building Communities 2025–2030 explicitly prioritises the activation of housing supply and the need to improve the viability of residential schemes over the lifetime of the Plan.

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SUMMARY OF KEY RECOMMENDATIONS TO THE DRAFT SCHEME.

In summary, this submission seeks:

General S48 Contribution Levies

- It is submitted that DCC should consider carefully the abnormal costs (typically ranging from €58k-€77k per residential unit – [Source: OPR Brownfield Land Activation Research 2024]) associated with the delivery of new dwellings on brownfield sites within the city. Such abnormal costs relate to inter alia contaminated soil/made ground, removal of invasive species (Japanese Knotweed), Archaeological requirements as well as services diversions.
- Having regard to the material and detrimental impact on viability, it is recommended that the level of contribution increase (at 5% over the 2025 figure) is unwarranted and should be maintained at 2025 levels (€117 per sq. m).

Contribution in Lieu – Public Open Space

- We further note that the level of the levy is proposed to be increased from €5,000 per unit to €7,000 per unit which is a significant 40% increase compared to the previous DCC Development Contribution Scheme. It is submitted that the exceptional 40% increase relating to the en lieu public open space is wholly unwarranted, unfair and the costs of which not underpinned by any degree of normal detail. In light of this it is respectfully requested that the level of the levy is maintained at the current level of €5,000 per unit.

Cost Rental Housing

- While we note that there are exemptions on AHB social units contained in paragraph 10 of the Draft Scheme, this is not extended fully to cost rental units which are noted being "*considered on a case-by-case basis*" and given all are ultimately funded by the State it would seem appropriate that the ambiguity currently included in the wording relating to cost rental units should be clarified and that text confirming that cost rental units are exempt should be included in the final contribution scheme.

- Our client is seeking that housing units built on behalf of the LDA or an AHB will not be required to pay development contributions under the Scheme and housing units built on behalf of the LDA or an AHB are included in paragraph 10 of the text of the final contribution scheme as follows:

"the housing units are built by or on behalf of the Land Development Agency, an Approved Housing Body as defined in Section 1 of the Housing (Miscellaneous Provisions) Act, 1992 (as amended), Voluntary or Co-Operative Housing Body reserving tenancy nomination rights to the Council,"

Underground Car Parking

- Our client is recommending that the final development contribution scheme confirms that underground/undercroft car parking associated with residential developments (or car parking assigned to residential purposes within mixed use schemes), is not included in the gross floor area of multi-unit schemes. In this regard, the following adjustment to the text is proposed in respect of note 2:

Note 2:

- *(b) In the case of multi-unit residential buildings, the gross floor area of the development shall be calculated excluding common circulation areas, bin and bicycle storage areas, **car parking** and ancillary uses solely for residents.*

- ~~In all cases, the floor area of proposed development shall be calculated to include car parking~~

Having regard to the additional inclusion of S49 levies, where these apply they have the potential to undermine viability of apartment schemes. Therefore, it is important that the Council take into account the content of this submission and include our recommendations in the final Dublin City Council Development Contribution Scheme.

We respectively request that the recommendations set out in this submission are taken into account when preparing the final Dublin City Council Contribution Scheme 2026-2029.

2.0 GROUNDS OF SUBMISSION

2.1.1 GENERAL S48 LEVIES

Section 1.8 of the recently published *Delivering Homes, Building Communities 2025-2030* specifically identifies the issue of the impact of contributions on the viability of housing noting that there will be a "*broader review of the development contribution process*" which will "*consider the impact of contributions on the viability of housing projects*."

In the context of the range of recent measures introduced by the Government to address cost and viability issues and to incentivise the activation of an immediate pipeline of new commencements, the introduction of additional burdens in respect of development contributions in SCC as outlined above, runs contrary to national policy as expressed in the Section 28 Guidelines relating to Development Contributions (2013), Delivering Homes, Building Communities 2025-2030, and the provisions of the Planning and Development Act 2000 (as amended).

Having regard to the material and detrimental impact on viability, it is recommended that the level of contribution increase (at 5% over the 2025 figure) is unwarranted and should be maintained at 2025 levels (€117 per sq. m).

We note the increase in the per sq. m levies does nothing to promote the delivery of much needed housing. It is submitted that DCC have placed reliance on the delivery of housing primarily within SDRA's /brownfield sites where development costs are already prohibitive.

Research by the Office of the Planning Regulator (2024) has demonstrated that *"due to their more central locations, brownfield developments* ***encounter higher development costs ranging from €58,000 to €77,000 per residential unit****. Additional factors such as the constraints of developing in a tight urban location can add further challenges and costs."*[1] (JSA Planning Emphasis added).

It is submitted that DCC should consider carefully the abnormal costs associated with the delivery of new dwellings on brownfield sites. Such abnormal costs relate to *inter alia* contaminated soil/made ground, removal of invasive species (Japanese Knotweed), Archaeological requirements as well as services diversions. Typically, there is a premium for building in urban locations over greenfield sites due to constraints around site access, logistics, proximity of neighbouring properties (OPR 2024). This is particularly pertinent to

[1] "Brownfield Land Activation Research Series Report RSR01" Office of the Planning Regulator (2024)

the strategy of DCC relating to the delivery of housing primarily within SDRA's /brownfield sites where development costs will include many of the of (non-exhaustive list) of abnormal costs outlined above, prior to the further imposition of higher development levies, now proposed in the draft scheme.

Other costs arising from polices in the City Plan are also have a deleterious impact to the viability of residential schemes. We would further highlight that policy CUO25 (relating to the provision of community floorspace) includes further costs and a hinderance to the delivery of viable apartments in the city and which add unnecessarily to the costs of housing at a time when the broad thrust of Government Policy is to encourage viability and affordable housing. The introduction of the levy waiver exemptions throughout 2023 and 2024 was hugely successfully in the incentivisation of Housing supply and led to the highest rate of housing commencements since prior to the financial crash in 2008.

Having regard to the above, it is recommended that the contribution level should be maintained at 2025 levels (€117 per sq. m).

2.1.2 REDUCTION IN LEVIES CONTRIBUTION IN LIEU OF PUBLIC OPEN SPACE:

We note that the draft scheme includes that social, affordable purchase or cost rental provided by AHB, LDA or by agreement will be required to pay the open space financial contribution. It is submitted that that the current wording should be retained and that social housing delivered by the AHB and the LDA should not be burdened with additional costs.

We further note that the level of the levy is proposed to be increased from €5,000 per unit to €7,000 per unit which is a significant 40% increase compared to the previous DCC Development Contribution Scheme.

Section 2 (page 10) of the Section 28 Development Contribution Guidelines (2013) states that,

"While it is expected that planning authorities will ensure that developers make an appropriate contribution towards the costs of public infrastructure and facilities, ***the local authority must ensure that it avoids levying development contributions that are excessively high*** *– development contributions are ultimately* ***designed to offset only a portion of the costs of public infrastructure and facilities****."* [emphasis added]

It is submitted that the exceptional 40% increase relating to the en lieu public open space is wholly unwarranted, unfair and the costs of which not underpinned by any degree of normal detail. In light of this it is respectfully requested that the level of the levy is maintained at the current level of €5,000 per unit.

2.1.3 100% EXEMPTION FOR AFFORDABLE HOUSING UNITS DELIVERED UNDER THE AFFORDABLE HOUSING ACT 2021

While we note that there are exemptions on AHB social units contained in paragraph 10 of the Draft Scheme, this is not extended fully to cost rental units which are noted being "***considered on a case-by-case basis***" and given all are ultimately funded by the State it would seem appropriate that the ambiguity currently included in the wording relating to cost rental units should be clarified and that text confirming that cost rental units are exempt should be included in the final contribution scheme.

Cost rental accommodation comprises a housing tenure which was created under the Affordable Housing Act 2021. It offers a long-term, secure rental option that contributes to the development of a sustainable housing market within Ireland. Cost rental homes form an integral tenure within the affordable housing tenure alongside *'affordable for sale'* (AFS) homes. Cost Rental is a not-for-profit housing model where rents are set solely to cover the actual costs of building, managing, and maintaining the homes, rather than market prices.

The inclusion of an exemption for contributions for dwelling units delivered under the Affordable Housing Act 2021 aligns and supports wider government policy priorities regarding the delivery of affordable and social housing, as well as compact urban development and regeneration and in particular the provisions contained within "Delivering Homes, Building Communities: An Action Plan on Housing Supply and Targeting Homelessness'

We would recommend that cost rental accommodation should be expressly exempt from Development contributions rather than the qualified language used currently. This will provide more certainty and improve delivery of much needed housing.

Proposed Amendment to Paragraph 10 of the Draft Scheme

Currently, the exemptions for Social Housing - appear to only apply where the application is made by or granted to an AHB/LDA directly. This has significant implications for the delivery of social units by the private sector and should be amended to include delivery of all social housing irrespective of applicant.

Our client is seeking that housing units built on behalf of the LDA or an AHB will not be required to pay development contributions under the Scheme and housing units built on behalf of the LDA or an AHB are included in paragraph 10 of the text of the final contribution scheme as follows:

"the housing units are built by or on behalf of the Land Development Agency, an Approved Housing Body as defined in Section 1 of the Housing (Miscellaneous Provisions) Act, 1992 (as amended), Voluntary or Co-Operative Housing Body reserving tenancy nomination rights to the Council,"

Also, with reference to Affordable Housing – it is submitted that clarity in paragraph 10 of the text is required – i.e. it should clearly referenced that the exemption on levies includes affordable housing delivered by or on behalf of the LDA/AHB

We would highlight that there should be a consistency across the development contribution schemes in the greater Dublin area so that there is a *'level playing pitch'* for the investment in dwellings by the LDA and AHBs. If the contribution scheme is not amended, it is submitted that investment in much needed housing would be diverted away from Fingal County Council to other Council areas, such as Dun Laoghaire Rathdown County Council, Meath County Council, & Wicklow County Council which includes an exemption for the LDA and or AHBs/Voluntary Housing Bodies.

Key to the delivery of increased Government targets as set out in the revised NPF is the role of apartments. It is anticipated that a substantial proportion of the apartments will comprise social and affordable homes which will need to be funded by either the LDA or AHBs. In this context, an exemption from S48 contributions is imperative to ensure the viability of delivery

of dwellings at this scale of development where they are provided for by, or on behalf of state entities.

2.1.4 UNDERGROUND CAR PARKING

Our client is recommending that the final development contribution scheme confirms that underground/undercroft car parking associated with residential developments (or car parking assigned to residential purposes within mixed use schemes), is not included in the gross floor area of multi-unit schemes.

In this regard, the following adjustment to the text is proposed in respect of note 2:

Note 2:

(b) In the case of multi-unit residential buildings, the gross floor area of the development shall be calculated excluding common circulation areas, bin and bicycle storage areas, ***car parking*** *and ancillary uses solely for residents.*

~~**In all cases, the floor area of proposed development shall be calculated to include car parking**~~

3.0 CONCLUSIONS

We respectively request that the recommendations set out in this submission are taken into account when preparing the final Development Contribution Scheme 2026-2030 (Section 48 Planning & Development Act 2000, as amended).

Please do not hesitate to contact us should you have any queries regarding this submission.

Yours sincerely,

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