

Paper Two

# HOME TRUTHS



Cork Simon  
Community



## VACANT HOMES IN CORK

October 2023

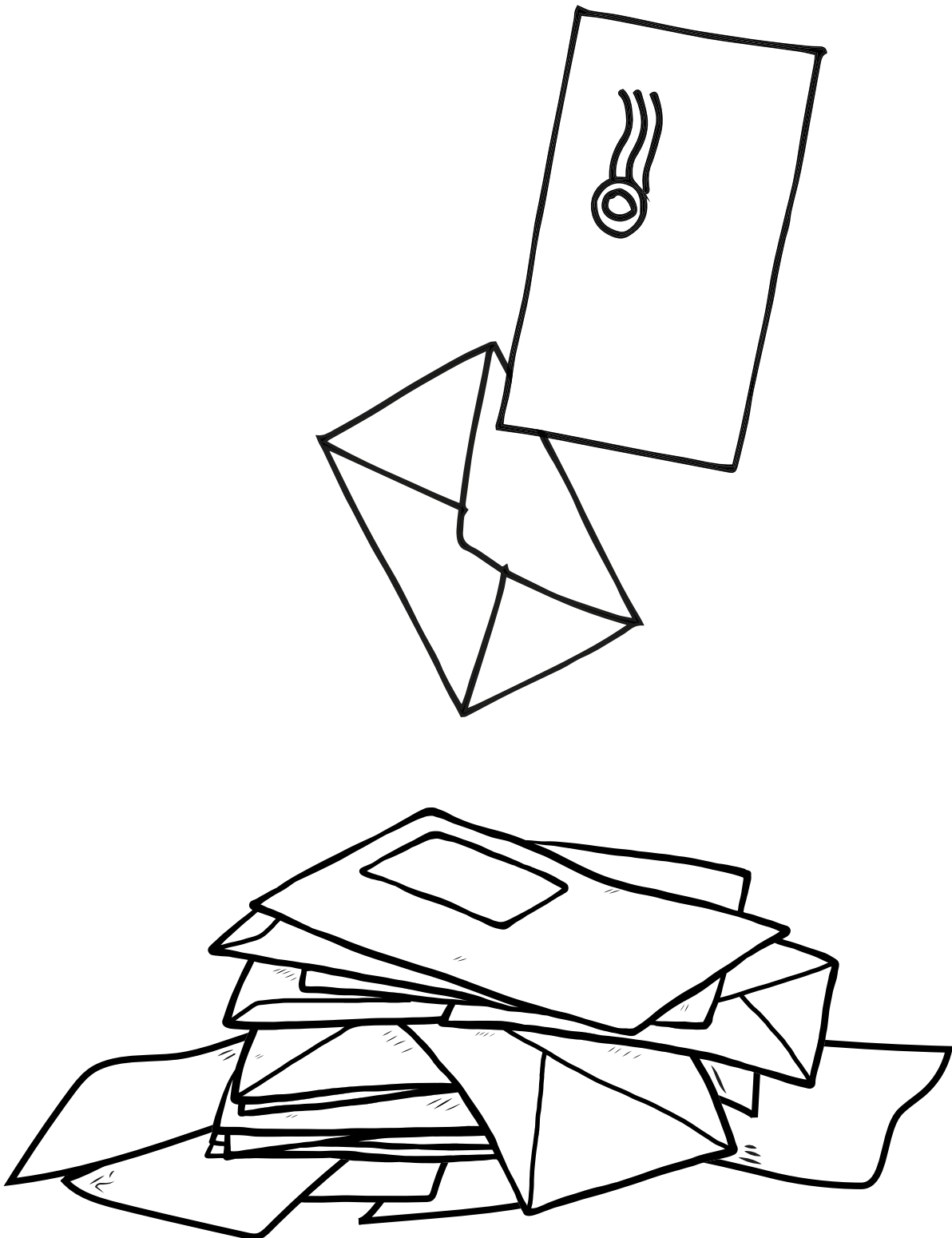
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# 1. INTRODUCTION

The number of people in homeless emergency accommodation is at a record high. Rental supply continues to be at an all-time-low; rents continue to increase, becoming more and more unaffordable. Housing construction is not keeping pace with demand. The many different facets of our housing system are under pressure and play a significant contributing role in the current homelessness crisis. One facet of our housing system - housing vacancy, is being addressed to a degree through local and national policy initiatives, but it remains a challenge across Ireland.

For the first time, Census 2022 tracks long-term housing vacancy and includes reasons for vacancy. This paper examines Census data relating to vacant homes, particularly long-term vacant homes in Cork, in the context of the current number of people in emergency accommodation. The data is supported by personal quotes from Cork Simon service users.



## 2. SUMMARY

Housing vacancy has decreased in Ireland over the last 16 years and currently stands at 7.7% nationally and 7.1% in Cork. However, with vacancy rates higher in Ireland than in other European countries and above the functional housing vacancy range<sup>1</sup>, and with an unabating housing crisis and record high levels of homelessness, there is good reason to continue tackling vacancy and returning homes to the market.

Over 17,000 homes across Cork city and county, excluding holiday homes, were recorded as vacant in Census 2022. That's 32 vacant homes to every adult in homeless emergency accommodation in Cork.

This point-in-time figure from Census 2022 includes vacant properties that may soon be occupied again. However, for the first time, by linking data with the two previous censuses, Census 2022 also reported long-term housing vacancy - a more telling indicator of the number of vacant properties that could potentially be brought back into use and that may otherwise progress to dereliction.

Almost 5,000 homes are long-term vacant across Cork city and county; they were recorded as vacant in Census 2022 and in Census 2016. That's equivalent to all homes in Midleton being vacant. It's also equivalent to 9 long-term vacant homes across Cork to every adult in homeless emergency accommodation in Cork.

With Cork the largest county in the country, narrowing the focus to long-term vacancy in the city offers an insight into the number of potentially re-useable and accessible vacant homes. 837 homes in Cork city are vacant since 2016 – that's 1.6 long-term vacant homes in Cork city to every adult in homeless emergency accommodation in Cork.

It's worth noting that due to the time span between Census 2022 and Census 2016, long-term vacancy refers here to homes that are vacant for seven years or more - a conservative timeframe. Many more homes that are vacant for less time could and should be included in a count of long-term vacancy.

One in five vacant properties in Cork city are rental properties. This ratio is true both for 'point-in-time' vacancy, as in Census 2022 only figures, and for 'long-term' vacancy, as in homes that were vacant at the time of Census 2022 and 2016.

There is a marked discrepancy between the number of vacant rental properties recorded across Cork in Census 2022, conducted between March and May 2022, and the number of homes available to rent, as advertised on daft.ie during the same time. Census 2022 records 2,954 vacant properties in Cork. Daft.ie lists 211 home to rent across all of Munster on February 1st 2022 and only 131 on May 1st 2022. While daft.ie is not the only advertising option for rental properties, these figures indicate a large discrepancy between vacant and available rental homes. Going by analysis of Inside Airbnb<sup>2</sup> data for Dublin, short-term holiday lets could account for up to 50% of vacant rental properties.

Over one third of vacant properties in Cork city in 2016 were flats/apartments – the significant majority of which are one and two bed; the type of housing most needed by adults who are homeless, the majority of whom present as single.

While just one of a number of recent measures aimed at tackling vacancy, and increased in Budget 2024, the Vacant Homes Tax is significantly below international vacant homes tax comparisons and appears unlikely to have meaningful impact on the return of vacant homes to the market, particularly in comparison to gains from annual house price inflation.

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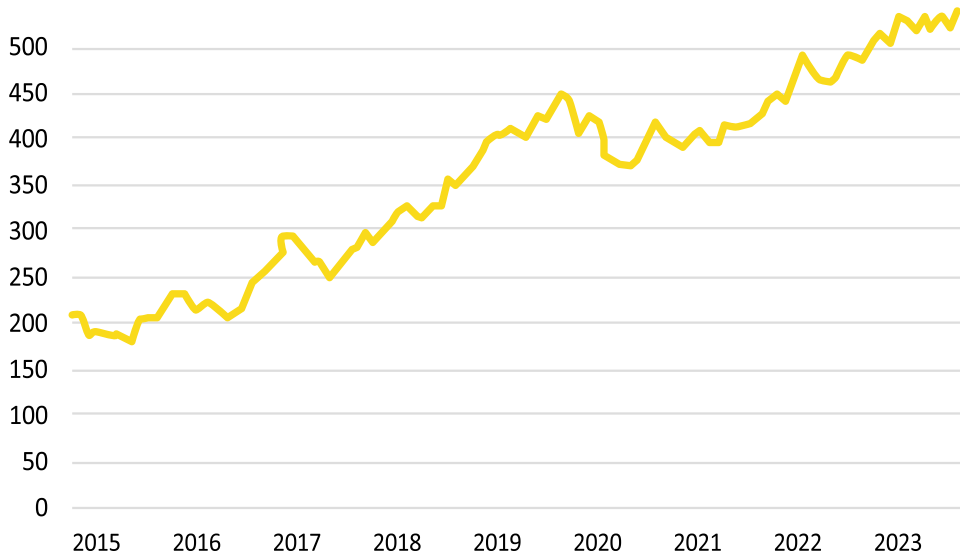
<sup>1</sup> A vacancy rate of between 2.5% and 6% is considered normal in a properly functioning housing market - Department of Housing, Local Government and Heritage. (2018). *National Vacant Housing Reuse Strategy 2018-2021*. Dublin: DoHLGH.

<sup>2</sup> Inside Airbnb is an independent data collection project which compiles information on Airbnb listings for public use.

### 3. HOMELESSNESS IN CORK

The number of adults homeless and relying on emergency accommodation in Cork has followed an upward trajectory since Department of Housing, Local Government and Heritage records began over eight years ago, as Figure 1 shows. According to most recent records, there are 538 adults depending on homeless emergency accommodation in Cork<sup>3</sup>. These figures only capture adults in emergency accommodation and don't reflect the full scale of the homeless crisis. People rough sleeping, staying in squats, refuges and direct provision, and those in hidden homelessness – people staying with family or friends on an insecure basis, often in over-crowded accommodation, because they have no-where else to stay – are not counted.

**Figure 1: Adults in homeless emergency accommodation in Cork**



*“There’s no need for them [vacant homes]. There’s lots in certain areas. It’s very upsetting. How many lives could be saved? Upsetting when you know there’s people needing them.”*

**Yvonne\***

\*Name changed to conceal identity

<sup>3</sup> Department of Housing, Local Government and Heritage. (2023). *Homelessness Report – August 2023*. Dublin: DoHLGH.

## 4. VACANT HOMES DATA SOURCES

Estimates for the number of vacant homes in Ireland vary considerably. CSO Census 2022<sup>4</sup> reports 163,433 vacant homes across the State. Revenue's Local Property Tax 2022 Preliminary Vacancy Analysis<sup>5</sup> reports 57,206 vacant properties. GeoDirectory's most recent Residential Buildings Report<sup>6</sup> includes an intermediate figure of 81,712 vacant homes.

**Table 1: National vacancy numbers and rates from various sources**

Data source	Vacant dwelling nationally	Vacancy rate
CSO, Census 2022	163,433	7.7%
GeoDirectory Residential Buildings Report Q2 2023	81,712	3.9%
Revenue Analysis of Local Property Tax 2022	57,206	3.2%

### 4.1 Census definition and identification of vacant homes

The Census 2022 count of housing vacancy is a point-in-time measure of vacancy recorded by over 5,000 enumerators working across the country between March and May of 2022, under a uniform set of instructions and definition of vacancy, while they were delivering and collecting census forms.

According to the CSO, a vacant dwelling is classed as vacant by census enumerators if it is unoccupied on Census night, is not used as a holiday home and is not usually inhabited by occupants who are temporarily absent at the time of census. Dwellings under construction and derelict properties are also excluded from the count of vacant dwellings.

In identifying vacant dwellings, enumerators were instructed to look for signs that the dwelling was not occupied (for example no furniture, no cars outside, junk mail accumulating, overgrown garden etc.) and to enquire with neighbours about whether it was vacant or not. It was not sufficient to classify a dwelling as vacant after one or two visits.

Empty housing units were classified as vacant only if the dwelling was considered fit for habitation by the enumerator. In the case of newly constructed dwellings, that meant that the roof, doors, windows or walls had to be completely built or installed. For older dwellings that were unoccupied, the roof, doors and windows had to be fully intact.<sup>7</sup>

<sup>4</sup> Central Statistics Office (CSO). (2023). *Census of Population 2022 Profile 2 – Housing in Ireland*. <https://www.cso.ie/en/releasesandpublications/ep/p-cpp2/censusofpopulation2022profile2-housinginireland/vacantdwellings/#:~:text=In%20total%2C%20130%2C469%20houses%20and,fell%20by%207%25%20from%20140%2C120>.

<sup>5</sup> Revenue. (2022). *Local Property Tax (LPT) for 2022 – Preliminary Vacancy Analysis*. <https://www.revenue.ie/en/corporate/documents/statistics/lpt/lpt-vacant-properties-report.pdf>

<sup>6</sup> GeoDirectory. (2023). *GeoDirectory Residential Buildings Report Q2, 2023*. [https://assets.ey.com/content/dam/ey-sites/ey-com/en\\_ie/topics/economics/ey-geodirectory-residential-report-q2-2023.pdf](https://assets.ey.com/content/dam/ey-sites/ey-com/en_ie/topics/economics/ey-geodirectory-residential-report-q2-2023.pdf)

<sup>7</sup> Central Statistics Office (CSO). (2023). *Census 2022 and Vacant Dwellings FAQ*. <https://www.cso.ie/en/census/census2022/census2022andvacantdwellingsfaq/>

*“Yeah, slept rough for four nights. If I didn’t have him, there’s no way I could do the streets on my own. No way. Not a hope. It’s too dangerous. And it’s annoying when you’ve spent nights on the streets and you see these [vacant] houses. It’s annoying when you might have only got an hour, an hour and a half’s sleep and then you’re walking back down the road, and you’re looking at all these places. You could pass three, you could pass five. In our everyday, we could at least pass 10. They could be in random places throughout the city.*

*When you’re homeless you do walk a lot and we do see they’re scattered all over the place. There’s some there we pass they could put them into small little apartments. You’d get 10 or 12 small little flats out of it.”*

**Lisa\***

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\*Name changed to conceal identity

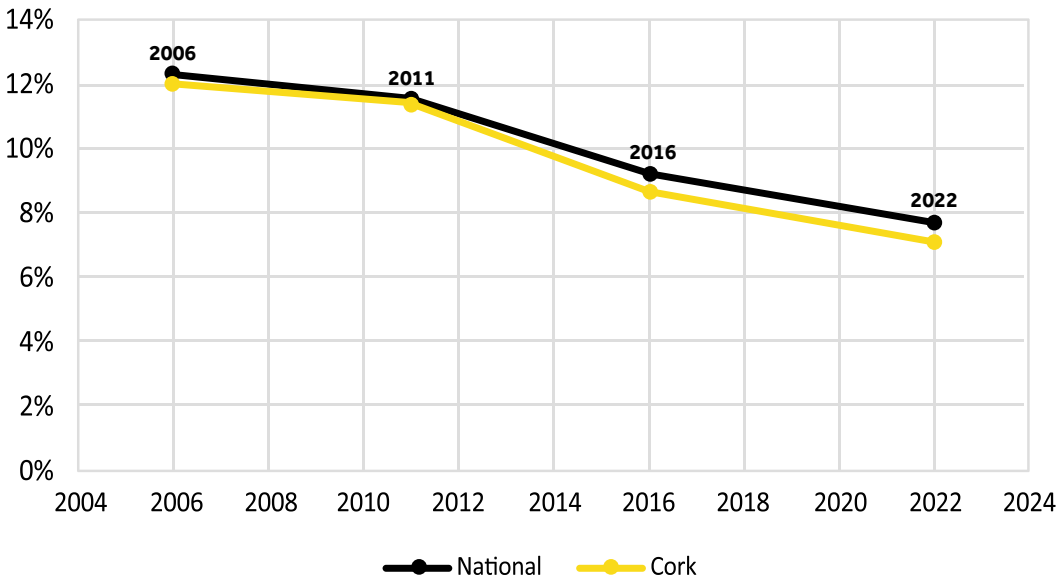
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## 5. VACANT HOMES - AN OVERVIEW

### 5.1 A downward trend

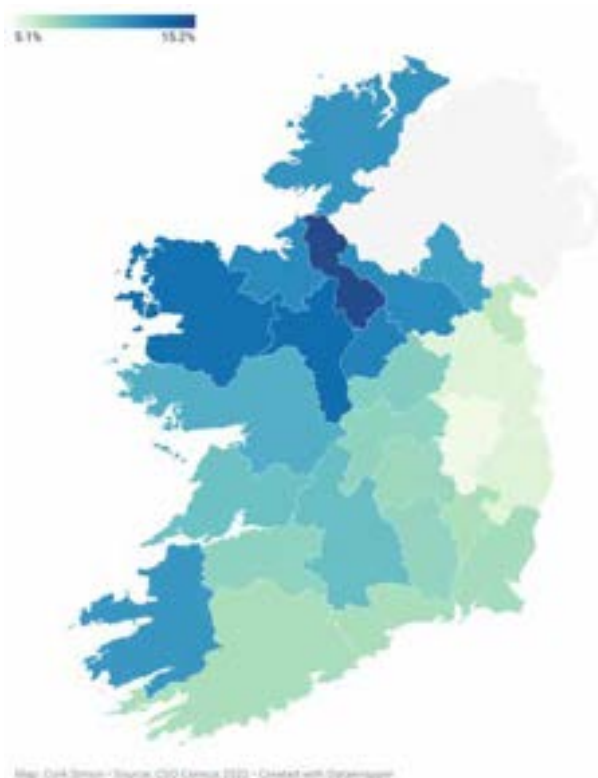
As Figure 2 shows, vacancy rates have fallen nationally and in Cork in recent years. Nationally they fell from 12% of housing stock in 2006 to 7.7% in 2022. In Cork they reduced from 12% in 2006 to 7.1% in 2022. This represents a decrease nationally of over 50,000, including a decrease in Cork of over 7,000 vacant homes in the 16 years between 2006 and 2022. Currently the number of vacant homes nationally, according to Census 2022, is 163,433, including 17,055 vacant homes in Cork.

Figure 2: Downward trend in vacancy rates



### 5.2 Variation across the country

Vacancy rates are lower in Cork than the national average as according to the CSO there is much variation in vacancy rates across the country with lower levels in urban areas compared to rural areas. As Figure 3 shows, lower levels of vacancy can be seen around Dublin, along the east coast and around the cities of Cork, Limerick, Galway and Waterford. Higher levels of vacancy are present in the northwest and along the west coast. The vacancy rate in Dublin for example is 5.6% and in Mayo it's 13.1%. The lowest level of vacancy in the country is found in Kildare at 5.1% and the highest is in Leitrim at 15.2%.

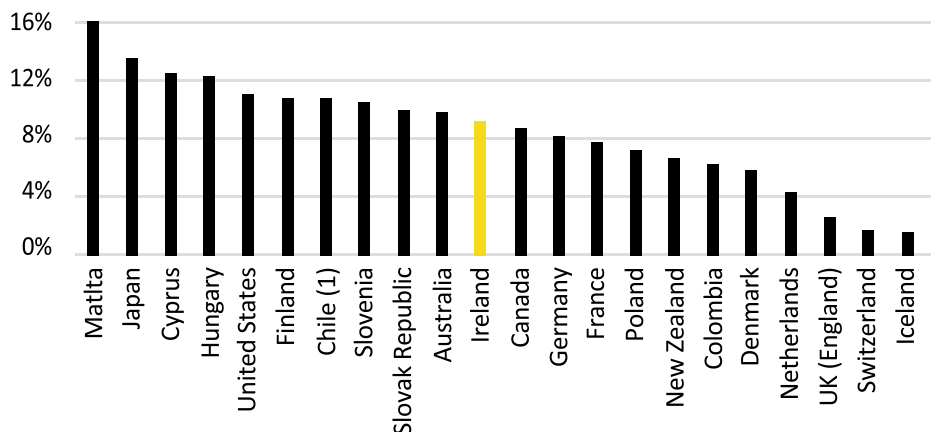




### 5.3 International comparisons

A recent OECD survey<sup>8</sup> showed Ireland's vacancy rate at about the mid-point in an analysis involving a selection of over 20 countries. Taking Ireland's 2016 Census vacancy rate of 9.1% (which reduced in 2022), the analysis in Figure 4 shows Ireland to have a lower vacancy rate than about half the countries in the analysis, but a higher rate than many of our European neighbours.

**Figure 4: Vacancy rates among a selection of countries worldwide - percentage of vacant dwellings, out of the total dwelling stock, 2020 or latest year available.**



Source: OECD Questionnaire on Affordable and Social Housing (2021), Eurostat (2021)

Note: Data are for 2020, except for France (2019), Finland (2019), Germany (2018), Greece (2018), Slovenia (2018), Ireland (2016), Poland (2010), Portugal (2011), Slovak Republic (2016), Spain (2011).

### 5.4 Functional vacancy

A vacancy rate of between 2.5% and 6% is considered normal in a properly functioning housing market<sup>9</sup>. With Ireland's Census vacancy rate at 7.7% it is in excess of functional vacancy indicating room for improvement.

<sup>8</sup> OECD. (2021). *Questionnaire on Affordable and Social Housing*, Eurostat (2021).

<https://www.oecd.org/els/family/HM1-1-Housing-stock-and-construction.xlsx>

<sup>9</sup> Department of Housing, Local Government and Heritage. (2018). *National Vacant Housing Reuse Strategy 2018-2021*. Dublin: DoHLGH

*“I don’t see a crisis. They’re just not putting forward the right solution. They [Government] have the power to dictate and they have the assets to leverage to solve the problem, today.*

*I walk around and my eye is drawn to premium real estate that’s just been left idle. There’s so many investment properties for the State – fantastic opportunities – there’s so many big buildings. If the State had them now and developed them into any sort of sub-divided letting, any sort of rental accommodation, they would make secure money and a secure asset. An asset rather than letting them go to waste. Or, it’s private developers that are going to make that money.*

*There’s old railway stations, stuff that was really built very well, built well to last, that’s just been left go, but with the potential for use – state assets. Why would you not? They do it for libraries and banks and health care. There’s nothing stopping a mesh – council flats for example, and underneath a HSE department or a clinic, but they own the whole block. There is a path to do something about it.”*

**Barry\***

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\*Name changed to conceal identity

## 6. VACANT HOMES – POINT-IN-TIME VACANCY

This section examines data from Census 2022 only, which provides a point-in-time account of housing vacancy.

### 6.1 Vacant homes Cork – the numbers

According to Census 2022, there are 17,055 vacant homes in Cork representing 7.1% of housing stock. 30% (5,061) of these vacant homes are in Cork city and 70% (11,994) are in Cork county. Vacant homes account for 5.5% of housing stock in Cork city and 8% in Cork county.

**There are 32 vacant homes in Cork (city and county) to every adult in homeless emergency accommodation in Cork.**

**There are 9 vacant homes in Cork city to every adult in homeless emergency accommodation in Cork.**

### 6.2 Vacant homes Cork – reasons for vacancy

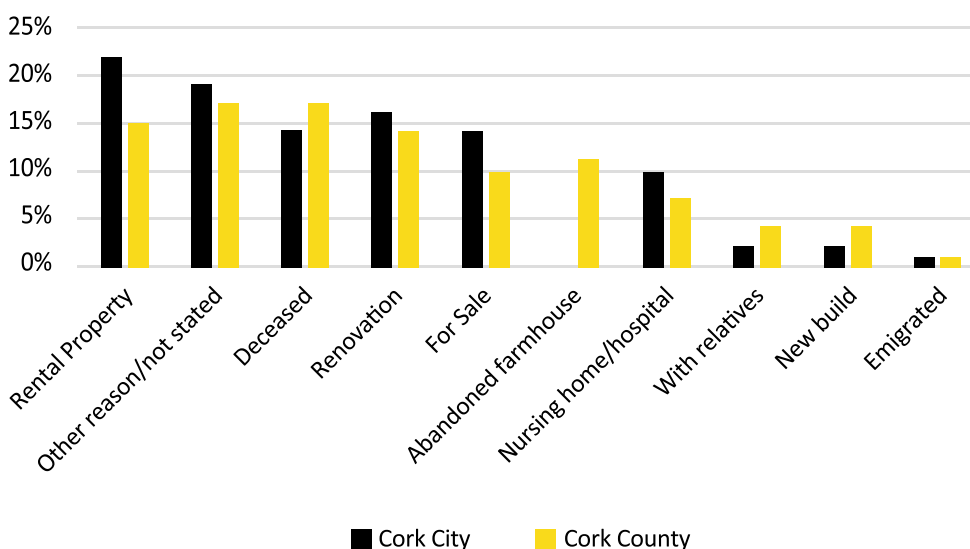
For the first time, in Census 2022, enumerators were required to identify a potential reason as to why a dwelling was vacant.

As Figure 5 shows, the main reasons concluded by enumerators for vacancy in Cork city in 2022 are 'rental property', accounting for 22%, followed by 'other reason/not stated' 19% and 'renovation' 16%.

In Cork county, the main reasons are 'other/not stated' accounting for 17%, 'deceased' also accounting for 17% and 'rental property' accounting for 15%.

Census 2022 notes that it is possible that properties were vacant for more than one reason, for example, death of the occupant and renovation.


**Figure 5: Reasons for vacancy in Cork city and Cork county - Census 2022**



### 6.3 Vacant homes Cork – rental properties

According to the CSO, homes that were vacant and recorded as rental properties in Census 2022 included homes identified on websites as being for rent, including short-term lets, and homes which were identified as being between lets.<sup>10</sup>

Census 2022 recorded 2,954 vacant rental properties across Cork city and county. 1,125 vacant rental homes were recorded in Cork city, accounting for 22% of vacant homes in the city. 1,829 vacant rental homes were recorded in Cork county, accounting for 15% of vacant homes in the county.

 ***That's 5.5 vacant rental properties in Cork (city and county) to every adult in emergency accommodation in Cork.***

 ***And 2 vacant rental properties in Cork city to every adult in emergency accommodation in Cork.***

Census 2022 reported 37,618 occupied private rental homes across Cork city and county. This does not include homes rented from a local authority or voluntary body or occupied free of rent. Going by this figure, vacant rental properties across Cork represent 7.8% of occupied private rental homes – slightly higher than the 7.1% general vacancy rate for Cork.

The Residential Tenancies Board report 32,926 private rented tenancies registered in Cork city and country at the end of 2020<sup>11</sup> – indicating vacant rental properties in Cork representing 8.9% of registered tenancies.

There is a marked discrepancy between the number of vacant rental properties recorded across Cork in Census 2022, conducted between March and May 2022, and the number of homes available to rent, as advertised on daft.ie during the same time. Census 2022 records 2,954 vacant properties in Cork. Daft.ie lists 211 home to rent across all of Munster on February 1st 2022 and only 131 on May 1st 2022. While daft.ie is not the only advertising option for rental properties, these figures indicate a large discrepancy between vacant and available rental homes.

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<sup>10</sup> CSO Census 2022 and Vacant Dwellings FAQ  
<https://www.cso.ie/en/census/census2022/census2022andvacantdwellingsfaq/#:~:text=Properties%20which%20were%20declared%20vacant,not%20have%20been%20commercially%20advertised.>

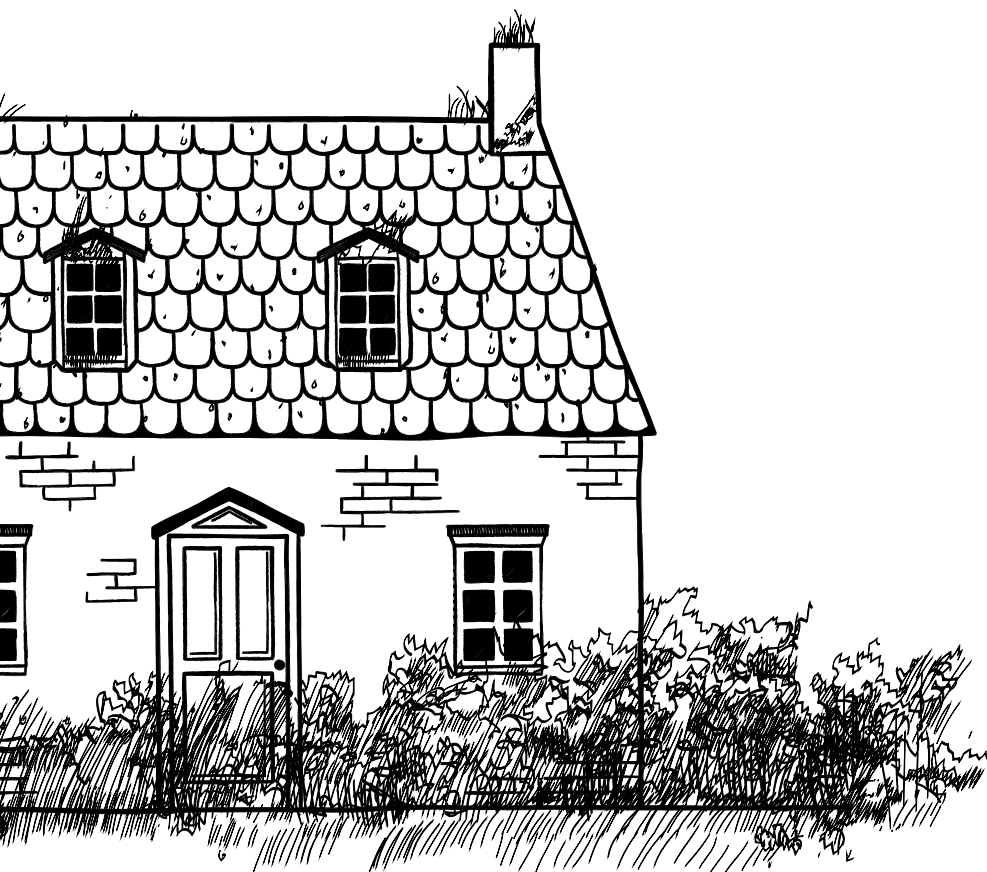
<sup>11</sup> Residential Tenancies Board (RTB). (2023). *Private Tenancy Registration Statistics*.  
<https://www.rtb.ie/data-hub/rtb-private-tenancy-registration-statistics>

Short-term holiday rentals may account for some of the discrepancy. Airbnb provides one of the main online accommodation platforms connecting tourists and local homeowners. Inside Airbnb, an independent data collection project, compiles information on Airbnb listings for public use. Dublin is the only Irish city for which Inside Airbnb currently provides data. They conservatively<sup>12</sup> recorded 4,341 entire houses / apartments available to rent in Dublin through Airbnb on 10 June 2023. In comparison, Census 2022 recorded 8,827 vacant rental homes in Dublin, indicating up to 50% of vacant rental properties may be short-term holiday lets.

However, only 873 of the noted homes advertised on Airbnb were 'recently and frequently booked' – that is booked within the last six months and booked for more than 90 nights per years<sup>13</sup> - indicating these short-term lets may only account for 10% of vacant rental properties in the capital. Interestingly, 80% of the these 'recently and frequently booked' short-term rentals were one and two bed homes; the type of home most needed by adults trying to leave homelessness<sup>14</sup>.

If a similar ratio exists in Cork, 10% - 50% of vacant rental homes in Cork may be used for short-term holiday lets - that's approximately 300 - 1,500 vacant homes across the city and county, including 100 - 600 in the city.

Correlating with the data for Dublin, at the start of the pandemic in 2020, an increase in rental supply in Dublin was attributed to a fall in short-term lets<sup>15</sup> due to public health restrictions. However, the rise in rental supply in Dublin at the start of the pandemic was not recorded in the rest of country. In fact rents outside of Dublin rose at this time while they fell in the capital due to increased supply.<sup>16</sup> This could be partly explained by people choosing to relocate from Dublin to other parts of the country during the pandemic<sup>17</sup>. Most of all, this brief analysis of vacant rental properties highlights the lack of clear information relating to the sector and the difficulty in drawing clear conclusions.



<sup>12</sup> According to Inside Airbnb, the Airbnb calendar for a listing does not differentiate between a booked night versus an unavailable night, therefore these bookings have been counted as "unavailable". This serves to underestimate the Availability metric because popular listings will be "booked" rather than being "blacked out" by a host. Inside Airbnb. *Data Assumptions*. <http://insideairbnb.com/data-assumptions>

<sup>13</sup> Inside Airbnb. *Data Assumptions*. <http://insideairbnb.com/data-assumptions>

<sup>14</sup> Cork Simon. (2023). *Home Truths: Single Homelessness in the Southwest*.

<sup>15</sup> Lyons, R. (2020). *Irish Rental Report Q3, 2020* and Lyons, R. (2021). *Irish Rental Report Q4, 2020*.

<sup>16</sup> Lyons, R. (2021) *Irish Rental Report Q1, 2021*.

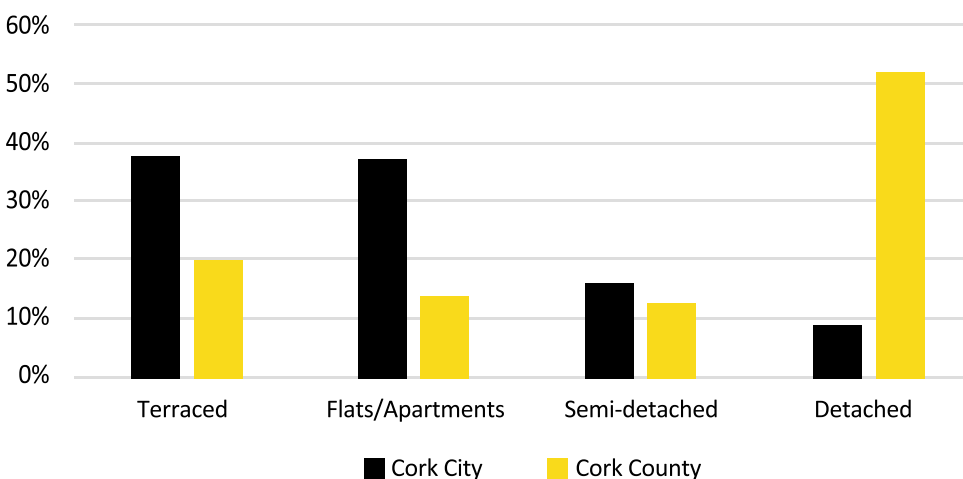
<sup>17</sup> McCarthy, A. et al. (2022) *National Remote Working Survey*. University of Galway

## 6.4 Vacant homes Cork – type of homes

A breakdown for types of vacant homes between Cork city and Cork county is not yet available from Census 2022. Only combined data for Cork city and county is currently available. It shows detached housing, accounting for 46% of vacant stock, to be the most common vacant housing type in Cork, followed by terraced 24%, semi-detached 15%, and flats or apartments 15%. There is likely to be a difference in the breakdown between vacant housing type in Cork city and county however, with the above details for the city and county combined strongly influenced by the county where 70% of Cork’s vacant properties are located and where detached housing is dominant.

Census 2016 does however provide a breakdown between Cork city and county - before the city / county boundary was redefined in 2019 and the city area was extended. According to that census, 4,292 homes were recorded as vacant in Cork city, with terraced houses and flats/apartments accounting for three-quarters of vacant housing (38% and 37% respectively), and semi-detached and detached accounting for the remaining quarter (16% and 9% respectively). In Cork county, detached homes accounted for over half of vacant properties, followed by terraced housing 20%, flats/apartments 14% and semi-detached homes 13%.

**Figure 6: Vacant homes in Cork city and Cork county by housing type - Census 2016**



The significant majority of flats/apartments in Cork city are one and two bed homes<sup>18</sup> – the type most needed by people who are homeless, the majority of whom present as single adults<sup>19</sup>.

*“It doesn’t make sense to have all the people out on the street when there’s houses sitting there with no function.”*

**Ronan\***

\*Name changed to conceal identity

<sup>18</sup> According to Census 2022, among flats/apartments in Cork city where the bedroom number was recorded, 79% were one and two bed units. The number of bedrooms was stated for 80% of properties.

<sup>19</sup> Cork Simon Community. (2023). *Home Truths: Single Homelessness in the Southwest*.

## 7. VACANT HOMES - LONG-TERM VACANT HOMES

Census reports offer a point-in-time assessment. Therefore many properties categorised as vacant may only be vacant for a short period of time. Vacant homes recoded as 'for sale' for example, could be occupied again within a short period of time. Long-term vacancy offers a more telling measure of potentially available vacant properties.

For the first time, Census 2022 has been linked with Census 2016 and Census 2011 to detail long-term vacant properties. Properties recorded as vacant at the time of Census 2022 and 2016 have been vacant for at least seven years and properties recorded as vacant in Censuses 2022, 2016 and 2011 have been vacant for at least 12 years.

While long-term vacancy is more useful than point-in-time vacancy as a measure of properties that could potentially be returned to the market, seven and 12 years vacant are very conservative measures of long-term vacancy. Six to 12 months has been presented as a long-term vacancy benchmark.<sup>20</sup>

### 7.1 Long-term vacant homes – the numbers

#### 7.1.1 Nationally


Census 2022 reports 7.7% (163,433) of homes nationally are vacant. 2.27% (47,923) are vacant seven years or more - they were vacant at the time of Census 2022 and 2016. 1.09% (23,072) of homes nationally are vacant 12 years or more – they were vacant at the time of Census 2022, 2016 and 2011.

Rates of long-term vacancy vary across the country and follow a similar pattern to the point-in-time vacancy rate of Census 2022, illustrated in Figure 2. Counties close to the East and South coasts have the lowest rates of long-term vacancy averaging 1.3%, while the rest of the country, especially the north-west, has higher rates, ranging between 3% and 6%.

#### 7.1.2. Cork

4,902 homes are vacant seven years or more across Cork city and county; they were recorded as vacant in both Census 2022 and Census 2016. These long-term vacant homes represent 2% of the housing stock across Cork city and county in 2022.

2,269 homes were recorded as vacant across Cork city and county in the last three Censuses: 2022, 2016 and 2011. These homes have been vacant for at least 12 years and represent almost 1% of total housing stock in Cork city and county in 2022.

 ***There are 9 long-term (7 years +) vacant homes in Cork city and county to every adult in homeless emergency accommodation in Cork.***

<sup>20</sup> Stokes, K & O'Callaghan, C. (2021). *Taking stock of Dublin's vacant sites and properties: A review of existing policies and measures*. Dublin: Trinity College Dublin.

### 7.1.3 Cork city

Narrowing the long-term vacancy rate to Cork city only, provides a measure of both potentially available and accessible vacant homes, as some vacant homes in Cork county may be in isolated locations.

837 homes out of a total housing stock of 91,107, are vacant at least seven years in Cork city, representing a seven-year long-term vacancy rate of 0.9%.

299 homes have been vacant 12 years or more, representing a 12-year long-term vacancy rate in the city of 0.3%.

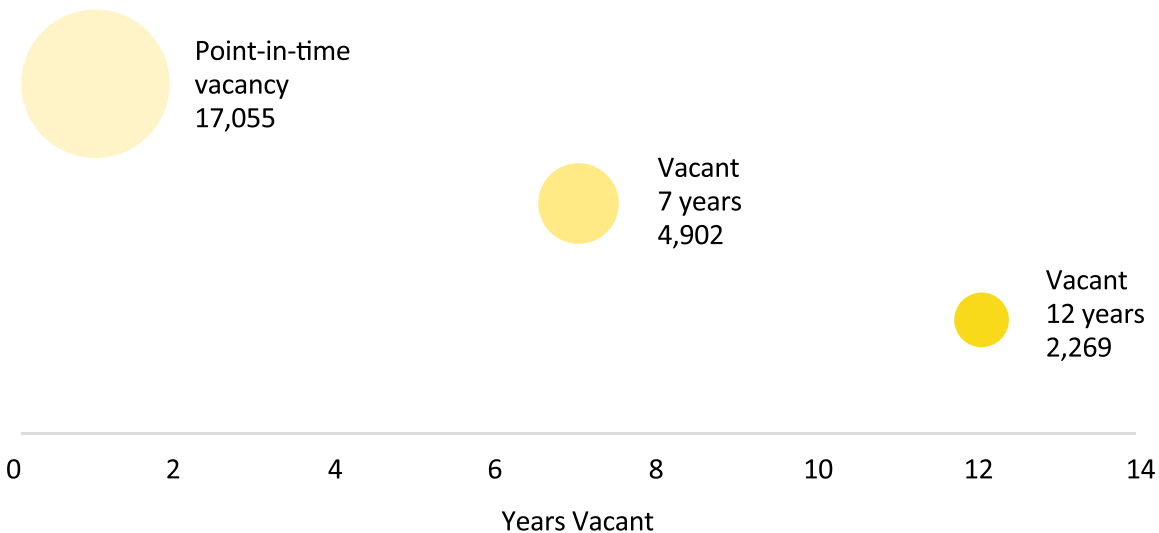


***There are 1.6 long-term vacant homes (7 years +) in Cork city to every adult in homeless emergency accommodation in Cork.***

**Table 3: An overview of vacancy in Cork**

	Housing Stock 2022	Vacant homes 2022	Vacancy rate 2022	Vacant homes 2022 & 2016	Percentage of housing stock 2022 vacant 7 years	Percentage of vacant homes 2022 vacant 7 years	Vacant homes 2022 & 2016 & 2011	Percent of housing stock 2022 vacant 12 years	Percent of vacant homes 2022 vacant 12 years
Cork (city & county)	240,942	17,055	7.1%	4,902	2%	29%	2,269	0.9%	13%
Cork city	91,107	5,061	5.5%	837	0.9%	16.5%	299	0.3%	6%

**Figure 7: Vacant homes in Cork (city and county)**



To help visualise these figures, 17,055 vacant homes (point-in-time vacancy 2022) is equivalent to all the houses in Cobh, Middleton and Mallow combined lying vacant.

The 4,902 homes across Cork that are vacant for seven years is equivalent to all the housing stock in Middleton being vacant.

And the 2,269 homes vacant for 12 years is equivalent to all the homes in Blarney being vacant.

Housing stock figures are based on CSO Census 2022 electoral divisions.

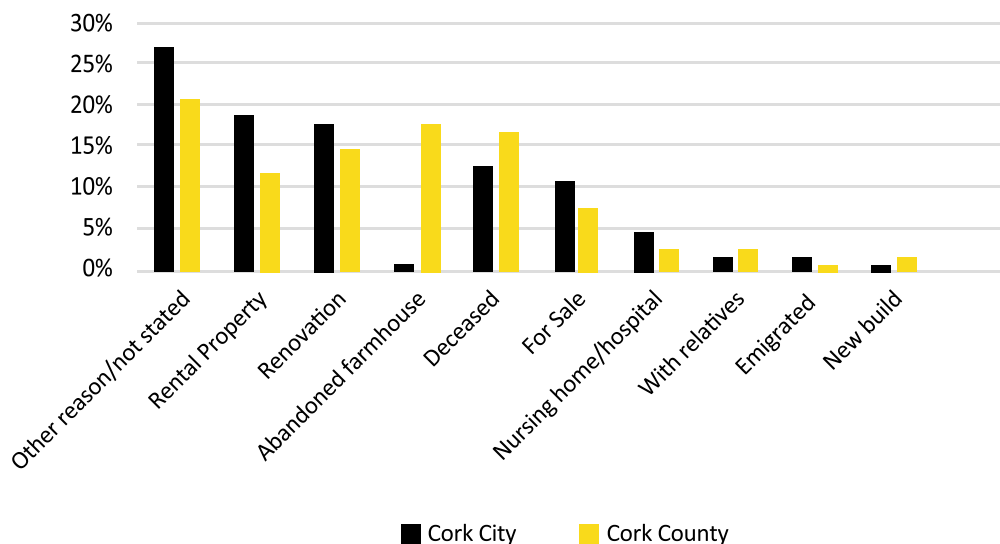


## 7.2 Long-term vacant homes Cork – reasons for vacancy

Reasons for vacancy were recorded by enumerators for the first time in Census 2022.

In both Cork city and county 'other reason / not stated' was the largest category among reasons for vacancy for homes vacant seven years (that is, recorded as vacant at Census 2022 and 2016). Following this category, in the city the next most common reasons were 'rental property' 19% and 'renovation' 18% in the county, the next most common reasons were 'abandoned farmhouse' 18% and 'deceased' 17%, as Figure 8 shows.

**Figure 8: Reasons for vacancy among long-term vacant homes Census 2022 and 2016 - reasons recorded in 2022**



## 7.3 Long-term vacant homes Cork – rental homes

There are 641 rental homes across Cork city and county, including 162 in Cork city, that are vacant since 2016, according to Census 2022.

**➤ That's more than 1 long-term (7+ years) vacant rental home across Cork (city and county) to every adult in emergency accommodation in Cork.**

**➤ And 1 long-term (7+ years) vacant rental homes in Cork city to every 5 adults in emergency accommodation in Cork.**

## 7.4 Long-term vacant rental homes – Munster

As daft.ie provides data on the number of available rental properties by province, the following is a brief comparison between available rental properties in Munster, as per daft.ie, and vacant rental properties, as per Census 2022.

Census 2022, conducted between March and May 2022, recorded 8,405 vacant rental properties across Munster. Close to that time-range, daft.ie listed 211 properties available for rent throughout Munster on February 1st 2022 and just 131 homes to rent on May 1st 2022. **That's 52<sup>21</sup> vacant rental homes for each available rental home in Munster and advertised on daft.ie.**

Narrowing the range to long-term vacant rental homes shows 2,194 rental homes across Munster that have been vacant for seven years or more. **That's 13<sup>22</sup> long-term vacant rental homes for each available rental home in Munster and advertised on daft.ie in Munster.**

While daft.ie is not the only rental advertising platform, the numbers indicate a marked discrepancy between vacant and available rental homes.

*“A lot of people that are in the situation [homeless] don't actually need to be there if the Government can sort these dwelling out. I'd take a house in any condition. I've slept on the streets. I've slept under a pizza box.”*

**Peter\***

\*Name changed to conceal identity

<sup>21</sup> The ratio of vacant to available rental homes for 1 February 2022 is 40 to 1 and for 1 May 2022 is 64 to 1, giving an average of 52 to 1.

<sup>22</sup> The ratio of long-term vacant to available rental homes for 1 February 2022 is 10.4 to 1 and for 1 May 2022 is 16.7 to 1, giving an average of 13.5 to 1.

## 8. LOCAL AUTHORITY HOUSING VACANCY

Figures published in September 2023, show there are 350 vacant local authority homes in Cork city and 184 in Cork county.<sup>23</sup>

***534 local authority homes are vacant in Cork city and county – that’s almost as many vacant homes as there are adults in homeless emergency accommodation in Cork.***

These figures represent a decrease since the release of NOACs latest Local Authority Performance Indicator Report<sup>24</sup>, published in November 2022 and relating to 2021. It reported a vacancy rate of 4.37% - the fourth highest in the country - among Cork city’s 10,403 local authority homes, 47 of which were due for demolition, and a vacancy rate of 5.27% - the second highest in the country - among the 7,663 local authority homes in Cork county.

These are point-in-time figures and many of these properties may be occupied again within a short period of time, as a degree of turn-over is part of the nature of local authority housing. Average re-letting time may be a more telling measure of vacancy. Based on 2021 data, NOAC report the average re-letting time in Cork city is 75.72 weeks and in Cork county it is 48.08 weeks while the national average re-letting time is 34.4 weeks.

*“Other European countries sustain and maintain their assets, especially in Germany. I travelled a lot in Germany and I never seen one decaying building. From rural into cities, I never seen it anywhere. They’re all used, they’re all maintained. They set a different bar for themselves for the maintenance of their own country. So if they are the leading light in the European Union, why not take literal from what it is that they’re doing and set that bar for ourselves and then nothing else should be acceptable. The maintenance of buildings – what is needed for that it capital. We have access to capital.”*

Barry\*

\*Name changed to conceal identity

<sup>23</sup> Figures released to Peadar Tóibín TD following Freedom of Information requests to all Local Authorities and publicised 11 September 2023. <https://www.independent.ie/irish-news/more-than-3500-council-owned-homes-vacant-but-varadkar-says-majority-are-for-a-good-reason/a1156240818.html>

<sup>24</sup> National Oversight and Audit Commission. (2022). *Local Authority Performance Indicator Report 2021* <https://noac.ie/wp-content/uploads/2022/11/NOAC-PI-Report-2021-FINAL.pdf>

## 9. VACANT HOMES TAX

The latest policy initiative to address vacancy is the Vacant Homes Tax (VHT), with the first annual chargeable period running to 31 October 2023. The self-assessed tax applies to residential properties which are occupied as a dwelling for less than 30 days in a 12-month period, with exemptions available<sup>25</sup>. The VHT levy increased in Budget 2024 from three to five times the basic rate of local property tax. For the majority of properties, this is based on a rate of 0.1029%<sup>26</sup>, resulting in a VHT rate increase for the majority of vacant homes from 0.3% to 0.5% of the property's value. Taking most recent national average house sale prices at €320,000<sup>27</sup>, that's an average annual VHT now of €1,646.

The VHT rate is in sharp contrast to the Derelict Sites Levy, which is 7% of the market value of the land. The rate of VHT is so low, annual house price inflation outstrips it multiple times, meaning such a low rate of tax is unlikely to incentive action of vacancy. In 2022 for example, with annual house price inflation at 7.8%<sup>28</sup>, the average vacant home increased in value by €25,000 (based on average sale price of €320,000), while the VHT for the same property stands now at €1,646.

Vacant homes taxes are significantly higher in other counties, for example:

- Since January 2018, a home left vacant in Melbourne for more than six months faces an annual tax equal to 1% of its value.<sup>29</sup> (Double the average VHT in Ireland).
- Leuven in Belgium increased its vacant homes tax in 2023 to €3,750. (More than double the average VHT in Ireland). It also imposes a €1,000 tax on empty single rooms.<sup>30</sup>
- Vancouver introduced an empty homes tax in 2017. At its introduction, homeowners had to pay 1% tax on vacant homes. The tax has now been increased to 3%. (Almost 6 times the average VHT in Ireland). A report on the effects of the implementation of the tax showed that the number of vacant homes fell by 26% between 2017 and 2020.
- In Denmark, if an owner moves and does not wish to sell their property, it must be rented out. If a property is empty for more than six weeks, the owner must report it to the municipal authority, which then seeks to provide tenants which the owner has to accept.<sup>31</sup>
- Homeowners in Amsterdam are obliged to register their building if it is empty for more than six months and the council has powers to order landlords to take a tenant if a building is empty for more than 12 months. New rules mean that people who do not report their home vacant for six months, face a fine of €4,500, up from €2,500.<sup>32</sup>

<sup>25</sup> Revenue. *Vacant Homes Tax*. <https://www.revenue.ie/en/property/vacant-homes-tax/index.aspx>

<sup>26</sup> Revenue. (2022). *Valuing your property*. <https://www.revenue.ie/en/property/local-property-tax/valuing-your-property/determining-lpt-charge.aspx#:~:text=The%20LPT%20charge%20for%20these,million%20and%20%E2%82%AC1.75%20million>

<sup>27</sup> CSO. (2023). *Residential Property Price Index July 2023*. <https://www.cso.ie/en/releasesandpublications/ep/p-rppi/residentialpropertypriceindexjuly2023/>

<sup>28</sup> CSO. (2023). *Residential Property Price Index December 2022*. [https://www.cso.ie/en/releasesandpublications/ep/p-rppi/residentialpropertypriceindexdecember2022/keyfindings/#:~:text=The%20national%20Residential%20Property%20Price%20Index%20\(RPPI\)%20increased%20by%207.8,outside%20Dublin%20up%20by%209.3%25](https://www.cso.ie/en/releasesandpublications/ep/p-rppi/residentialpropertypriceindexdecember2022/keyfindings/#:~:text=The%20national%20Residential%20Property%20Price%20Index%20(RPPI)%20increased%20by%207.8,outside%20Dublin%20up%20by%209.3%25)

<sup>29</sup> The Guardian. (2023). *Location, location, location: How the world is tackling issue of empty homes*. <https://www.theguardian.com/society/2017/aug/02/how-the-world-is-tackling-issue-of-empty-homes>

<sup>30</sup> Balgaranov, D. (2022). *Up to 3,750 euros tax per year for vacant homes in Leuven*. TheMayor.eu. 22 November. <https://www.themayor.eu/en/a/view/up-to-3-750-euros-tax-per-year-for-vacant-homes-in-leuven-11229#:~:text=There%20are%201%2C000%20homes%20in,2%2C865%20euros%20for%20a%20home>

<sup>31</sup> The Journal. (2023). *Ireland should follow Denmark and require vacant properties to be rented out, Varadkar advised*. 15 February. <https://www.thejournal.ie/nesc-report-vacant-properties-denmark-5996520-Feb2023/>

<sup>32</sup> Dutch News. (2022) *Crackdown on empty Amsterdam homes and offices with higher landlord fines*. 9 September. <https://www.dutchnews.nl/2022/09/crackdown-on-empty-amsterdam-homes-and-offices-with-higher-landlord-fines/>

## 10. CONCLUDING QUESTIONS

- Why is there such discrepancy between the number of vacant rental properties and available rental properties?
- Why is the Vacant Homes Tax condition of occupancy and rate of tax still so low compared to other countries?
- Can more be done to return to the market the 837 homes in Cork city that have been vacant for at least seven years - about one third of which are likely to be one and two properties; the type of home most needed by people who are homeless - all of which are in close proximity to supports needed by people moving on from homelessness?



