| | |
|---|---|
| Janet | Fisher |
| Jayne | Glass |
| Jim | Hume |
| Jo | Vergunst |
| Jo | Rodgers |
| Johanna | Norris |
| John | Cairns |
| Josh | Doble |
| Kate | Anderson |
| Kate | Lamont |
| Kenneth | Harvey |
| Kirsty | Mcluckie |
| Liam | Sinclair |

- The presentations provide perspectives from different organisations across Scotland.
- **Kathie Pollard**, Scottish Land Commission (SLC)
  - which includes guidance on community benefits from land, tax and land value capture.
  - She highlighted the distinction between voluntary and required community benefits from emerging sectors like natural capital and renewables. Important questions remain around opportunities and challenges, and the scale at which community benefits could be shared locally, regionally, nationally. There is a distinction to be made between monetary approaches and regulation in delivering wider benefits from land.
  -

- Better data. In order to bring more land into the tax base we need a solid data infrastructure what values are we basing future taxes on?
- What role can reliefs and exemptions from existing taxation play, for instance non-domestic rates and business rates? These examples could help address issues around vacant and derelict land.
- Reserve taxes including capital gains tax, inheritance tax and income tax could also play a role. Many of the taxes which influence land use are indirect it is important to bear this in mind when thinking about tax reform.
- Tax needs to be considered in the wider fiscal context subsidies, grants and public finances more generally.

- **Rob Davidson**, South of Scotland Enterprise (SoSE)
  - Rob gave an update on community benefit work by South of Scotland Enterprise which operates across the Dumfries and Galloway and Scottish Borders local authority areas.
  - SoSE started looking at community benefit in 2023, triggered by their involvement in the sector deal for onshore wind. This led them to pose what they thought was a straightforward question how much community benefit has been received from wind farm developments to date in the South of Scotland?
  - odevelopments to

- Community benefit was an early priority. After attending various working groups and events it became clear that the Group would have to lead their own analysis and investigation of offshore schemes. Discussions with Northland started by considering a MW rate, and the developer was open to a percentage of income option. Ultimately, the West Sides Estates Group has agreed a fixed amount of £4.5 million per year. This figure is dependent on consenting and project completion which is still not a certainty.
- Neil explained the initial hurdles the Group experienced in their negotiations with Northland
  accept them as the community representatives
  prescribed process for dealing with communities based on their experience in North America. This developed into a more iterative process looking for areas of mutual interest to fit the Scottish context.
- The Group took a strategic approach to discussions with the developer and negotiating community benefits. Before talking about money, the

shared model in South of Scotland. He reflected that there are many barriers to uptake, even though there are offers made.

- ***Community organisations and local democracy, Community Wealth Building delivery, tax reliefs, and shared ownership***
  Vanessa Halhead commented that a weakness of the Scottish system is the lack of standard model of community organisation to take up benefits packages. In Scotland, this often coincides with those who own land, as in the Isle of Lewis example, but this is not necessary. She highlighted the Norwegian municipality model as a different example. She explained how a Local Place Plan had been completed in the Black Isle but there are no local democratic organisations to take the Plan forward. Sarah Skerratt noted that the Community Wealth Building Bill is a national policy to be delivered through Local Authorities she questioned what proposals there are to link these cross-scale proposals? Tim Rose, NatureScot asked whether the Spiorad na Mara developer had alternative onshore options beyond the West Side

  noting that NatureScot has some tax reliefs for priority projects. Finally, from a personal perspective, Tim
  communities, where community councils might represent the loudest voices? A final question was taken from Lindsay Dougan, SSE. She commented that they have found the biggest barrier is the financing the risk models used by

  influence that with GB energy on the horizon and how do we take lessons from existing technology to apply to emerging technologies?

  Rob Davidson acknowledged the challenge of community capacity as one of the key issues in realising community benefits but highlighted that good practice does exist. This includes comprehensive community consultation, local action plans, and annual progress reports to communities to ensure its inclusive and accountable. He highlighted that succession planning is key in this and is closely linked to the issue of rural depopulation. On the Community Wealth Building point, SoSE will continue to work with the Steering Group to help achieve this local-national link. Rob agreed that finance was a major obstacle to shared ownership, to which there is no straightforward answer. This is critical to uptake of the shared ownership model. SoSE welcomes conversations about new technologies and are enthusiastic about the opportunities in the South of Scotland to achieve economic and social outcomes.

  Kathie Pollard responded on the tax relief question, highlighting the potential of hypothecating tax to create and retain wealth locally. Reliefs and exemptions are included in their advice to Government and could factor into a community wealth fund at the local level, reemphasising the role of Local Place Plans to capture local aspirations. Kathie also reemphasised the importance of data, for example mapping local assets, in designing better tax policy. Neil Mackinnon
  building every day through the land pillar. The West Side Estates Group will incorporate the community wealth building pillars when allocating their community benefit monies. Local communities in the Hebrides are being encouraged to develop Local Place Plans. Neil explained how he hoped this

would be a consensus building exercise with development agencies and local authorities working as partners, but highlighted that some non-land owning groups in the area could require support. For the West Side Estates Group, their next stage is to develop how the fund will work which will be challenging. Neil described how this would require working with partners and advisors. Responding to the question about alternative routes for the cables for the Spiorad na Mara development he explained that there were no alternative options for the developer.

- ***International examples of land tax and consensus building***
  Jane Atterton asked about the international examples of consensus building around land taxation. Kathie responded that taxation is complicated and is

  lived experiences to avoid possible unintended

  change.

- ***Community grou[illegible]***