



Commissioners Meeting 4 June 2026

Buccleuch Centre, Langholm

Agenda

Item no.	Item	Paper no.	Action	Lead
1	Welcome/ apologies	-	-	Michael Russell
2	Declaration of interests	-	-	All
3	Minutes of previous meeting	1	For agreement	All
4	Commissioner updates and reflections on board visit	-	For information	All
5	Strategic Plan: working draft	2 Annex A	For discussion	Hamish Trench
6	Tax reforms routemap: update and direction	3	For discussion	Kathie Pollard
7	AOB	-		All



Minute of the meeting of the Scottish Land Commissioners held on Thursday 14th May at An Lochran, Inverness

- **Commissioners present:** Michael Russell (Chair), Calum MacLeod, Craig Mackenzie, Lucy Beattie, Deb Roberts, Rob Black
- **In attendance:** Hamish Trench, Nikki Nagler, Kathie Pollard, Gemma Campbell, Julie Rostan, Scarlett Macfarlane
- **Apologies:** None
- **Declarations of interest:** None

1. Minutes of Previous Meeting

The minutes of the previous meeting held on 5 March 2026 were agreed as true and accurate.

2. Commissioners Updates

Commissioners provided an update on recent activity representing the Commission and other external matters relevant to our work. The board noted that the details of new ministerial portfolios were expected to be confirmed in the following week.

3. Quarterly Progress Report

The board considered the quarterly progress annexes in turn.

The board welcomed the delivery completed by year-end, noting there were no further changes or delays shown beyond those previously agreed. Nikki provided a further update on the end of year financial position, taking our underspend to under 1% and the board welcomed this successful outcome.

The board reviewed the strategic risks, noting and agreeing that uncertainty over the election period and new government priorities, together with uncertainties on implementation of the Land Reform Act, remain the biggest drivers of risk for both delivery and reputation. The board agreed that it accepts the risks associated with act implementation is likely to remain relatively high over the coming year, meaning our planning for the new Commissioner role and organisational implications is a high priority.

Rob provided an update on tenant farming casework and also confirmed that an appointment has been made to the new tenant farming officer post.

4. Community Ownership Advice

Kathie, Gemma and Julie provided further background information on the findings of this work and our proposed advice.

The board welcomed the research findings and agreed the focus of the proposed advice. In particular, the board emphasised the importance of the Scottish Land Fund, agreeing that the Commission should be clear in advising of the value in retaining the fund, the impact it has, and improvements through multi-year funding and increased capital budget.

The board also supported the key role flagged for post-acquisition support, noting in particular the geographical differences that can arise due to differences in enterprise agency roles.

The board supported the proposal that specific arrangements may be required to support acquisitions of large landholdings, but asked that further thought is given to the practical way of doing this, recognising that ring-fenced funds could give rise to other practical challenges in managing a fund. The principle of exploring further potential of loan funding as well as grant funding was supported.

The board noted that the findings would be discussed with the Community Land Leadership Group, before a final report is prepared.

5. Land Reform Act implementation update

Hamish introduced the regular update at each board meeting on progress in 2025 Act implementation. He noted that work has developed significantly, including agreed working arrangements with Scottish Government and internal working beginning to scope the approach to delivering the Land and Communities Commissioner functions.

He noted the proposed series of board discussions scheduled through the year on specific topics, which will begin with the approach to the new LCC functions, then look at individual topics and processes required.

The board emphasised the importance of considering the governance arrangements within the board and organisation, and the interactions of the new Commissioner role with other Commissioners, ahead of the appointment of the new Commissioner.

The board noted work underway, confirmed that regular time should be scheduled for more in-depth discussions on specific aspects of implementation, and noted that the Scottish Government has not yet confirmed the implementation timetable.

6. AOB

Dates and locations of future meetings were confirmed.

Noting this is Calum's final meeting as a Commissioner, the board thanked Calum again for his contribution to the organisation over the last 18 months.

Date of next meeting:

Thursday 4th June

Langholm



Commissioners Meeting

Langholm
Paper No.2
Strategic Plan

Purpose	To consider a working draft of the strategic plan
Previous board papers	6/11/25 Paper 6: Strategic Plan 5/3/26 Paper 5: Reflections on stakeholder event 5/5/26: Board/staff workshop
Action required	For discussion

1. Background

The new strategic plan is due to be submitted to Ministers by start of September 2026. The board has previously considered the strategic context for the new plan and a board/staff workshop on 5 May considered focus and priorities. A stakeholder event in February sought early stakeholder input to the priorities and a stakeholder perceptions audit has provided further insight.

This paper provides a working draft as a basis for discussion. The draft builds on the key points emerging from discussions to date. We expect to develop it further drawing on the board discussions, staff engagement and engagement with Scottish Government.

2. Key discussion points

The board is asked to consider the working draft and provide feedback to inform its development. In addition to overall tone and content, the board is asked to consider the following sections in particular:

‘Plan on a Page’ – this seeks to provide an ‘at a glance’ overview and can be a helpful test on whether we are articulating a clear message on what we do and how.

Our Organisation – this section summarises the three sets of Commissioner functions that the Commission will be delivering in future as a clear reference point for our remit.

Operating Context – this section is intended to summarise the wider context including our work to date, the 2025 Act, the messages we took from ScotLand Futures, and reference to the priorities of the new government.

Strategy – this section is where we set what we will work on in 2026-29. The draft retains our current vision and identifies three high level outcomes which we have drawn from ScotLand Futures:

- **New land opportunities** - opportunities for more individuals, communities and businesses to own, lease or use land through a range of tenures;
- **Rebalancing the power of land ownership** - reducing the concentration of land ownership and its impacts;
- **Shaping land use change locally** – people are confident that they can shape and benefit from significant land decisions affecting their places.

The draft then identifies three strategic priorities that unite all three sets of Commissioner functions:

- Opening up new land opportunities;
- Improving land data;
- Transparency and engagement;

Before going on to set out the intended focus for the Land Commissioners, Tenant Farming Commissioner and Land & Communities Commissioner.

How we deliver – this section sets out the means by which we deliver our work:

- Evidence and analysis
- Advice and support
- Convening and engagement

It further reinforces that these means of delivery support all three sets of Commissioner functions.

Recommendation

The board is asked to discuss the working draft to inform its further development. In reviewing the ‘strategy’ section in particular, the board is asked to consider:

- a) whether the three outcomes provide an appropriate high-level focus;**
- b) the approach of setting out cross cutting priorities in addition to the focus for each of the Commissioner functions;**
- c) the priorities and focus that are proposed.**

3. Next steps

We will develop the draft further drawing on this board discussion and further staff engagement. We will also engage further with our sponsor team, particularly on the priorities of the new government. We will be undertaking screenings for the statutory assessments (equalities, islands and strategic environmental impact assessments).

We will bring a final draft to the August board meeting. While there is no scheduled board meeting in July, a further discussion on the strategic plan can be held if required.

Alongside the Strategic Plan, we are required to submit a refreshed Programme of Work to Ministers at the same time. We propose this will take an 18-month time horizon, effectively our focus for the first half of the plan period. A draft Programme of Work will also be brought to the August board meeting.

Hamish Trench

Chief Executive



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Paper No. 3

Tax research

Purpose	To discuss tax outputs and route-map
Previous board papers	5 th February 2026: Draft tax advice
Action required	For discussion

Background

The Scottish Land Commission has been working with Scottish Government to explore the role of tax in supporting land reform and the reduction of greenhouse gas emissions from land. This included a reference to exploring the option of a carbon land tax.

In March 2026, the Scottish Land Commission concluded this phase of work and [published](#) advice to Scottish Ministers. This advice notes opportunities to deliver national priorities using taxation to further land-based activity and outcomes but also found significant practical challenges to designing and implementing new taxes such as a potential carbon land tax. The system of tax, data and valuation is disjointed and limited in supporting the development of new tax policies. A better understanding of the following issues is needed:

- Ownership and tenure implications
- Relationship between grants and payments
- A clear definition of the land or sites in scope
- Impact on the land market
- Skills and capacity in the system to deliver on intended tax objectives.

As a result of this phase of exploratory work, we concluded that we do not support the introduction of a carbon land tax in the short term but that we see potential for developing these areas further to give Ministers the option to use tax across a number of policy areas, including climate change and land reform in the future.

To do this, we advised that Scotland needs a plan to **modernise the land and property tax system** starting with bringing land information together. This is a longer-term, practical programme and comprises the following key building blocks:

- Building a trusted land data and mapping environment to base taxes on.
- Exploring existing and new valuation approaches.
- Understanding the legal framework for new land taxes.

- Identifying clear land use priorities and role of land use planning.
- Understanding wider fiscal and tax implications.
- Resourcing and investing in building a robust system of administration.

A route-map to modernise the system of land taxation

Approach

We recognise the need for the route-map to be a clear statement and direction of travel containing practical actions that Scottish Government could deliver with the input of public sector delivery bodies. There may also be a role for us in convening, coordinating and advising Scottish Government. An initial draft of this route-map is found in the annex.

The route-map draws on our work to date and new research which was commissioned by the SLC to help gather insights based on recent experience, different contexts such as international and more ‘urban’ contexts. The annex contains a summary of the research and implications for our work.

Research Publications

The following publications inform and will be published alongside the route-map as a package of supporting evidence. Their findings are summarised in the attached annex:

Tax and the reuse of Scotland’s long term derelict land - Ryden

This research looks at tax barriers to and incentives for the reuse of Scotland’s long term derelict land.

Understanding the impact of re-introducing rates for shooting and deer forests – Alma Economics

This research considers the fiscal and economic effects following removal of the exemption for shooting and deer forests from the valuation roll.

Learning from international cadastral systems for transparency, tax, and valuation- SRUC

The aims of this research are to explain how different cadastral systems operate in practice, how data is used, typical users and other points of relevance for purposes around taxation, valuation and ownership transparency.

Next steps

We will engage with Scottish Government and stakeholders on the route-map to sense-check and inform a final version which will be agreed by the board. We aim share with Ministers and publish in July.

The board is asked to consider the approach to this work and findings of the reports.

Kathie Pollard

Head of Policy