



COUNTY OF MENDOCINO  
**DEPARTMENT OF PLANNING AND BUILDING SERVICE**  
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## ATTACHMENT #4

### *Proposed - Cannabis Business Tax Appellate Body Structure*

1. Staff recommends the Board of Supervisors (the “Board”) designate the “Cannabis Business Tax Appellate Body” (the “Appellate Body”) to consider appeals to the Cannabis Business Tax under Mendocino County Code Section 6.32.
2. Staff recommends the “Appellate Body” be comprised of the following:
  - a. Chief Executive Officer, or designee
  - b. Director of Planning & Building Services, or designee
  - c. Agriculture Commissioner/ Sealer of Weights & Measures, or designee
3. Staff recommends the establishment of a “Cannabis Business Tax Appeal Fee”, to cover the County’s administrative cost to administer appeals. The fee would be developed and brought to the Board for consideration pursuant to Mendocino County Policy #47 Master Fee Schedule.
4. Staff recommends the designated Cannabis Business Tax Appellate Body create an appeals process and procedure.