

ORDINANCE SUMMARY

ORDINANCE AMENDING CHAPTER 6.32 – CANNABIS BUSINESS TAX TO ADD SECTION 6.32.055 – RELIEF FROM MINIMUM TAX – NOTICE AND AFFIDAVIT OF FALLOWING

This ordinance would add a section to the Mendocino County Code creating a procedure by which a holder of or applicant for a cannabis cultivation permit may file with the Tax Collector a notice of fallowing for a calendar year. A cultivation site may be partially or fully fallowed. For the fallowed year, the applicant or permittee would receive partial or complete relief from the minimum tax owed under Chapter 6.32, provided that the applicant or permittee complies with the requirements of section 6.32.055, including limiting cultivation as provided for in the ordinance. Failure to adhere to the requirements of section 6.32.055 may constitute grounds for denial of a permit application or revocation of a permit, as well as administrative penalties.