



COUNTY OF MENDOCINO
DEPARTMENT OF PLANNING AND BUILDING SERVICES
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MEMORANDUM

DATE: AUGUST 20, 2019

TO: HONORABLE BOARD OF SUPERVISORS

FROM: PLANNING AND BUILDING SERVICES

RE: CANNABIS BUSINESS TAX APPEAL PROCEDURE

On June 11, 2019, the Board of Supervisors introduced and waived reading an ordinance amending Mendocino County Code section 6.32.150- Appeal Procedure, and directed staff to prepare an Appeal Process and Procedure, which will be adopted by resolution.

Staff has prepared the attached Resolution and proposed procedures for the Board's consideration creating an Appellate Body and a procedure to address Cannabis Business Tax appeals in a timely manner. The Cannabis Business Tax Appellate Body will consist of the Planning and Building Services Director, the Chief Executive Officer, and the Agricultural Commissioner, or their respective designees. The Cannabis Program staff will present the report to the hearing body, followed by testimony from the appellant and public, should anyone wish to speak. The PBS Administrative Services Manager will be designated as the Clerk to the Appellate Body, and will ensure proper notice and procedure during the hearings. Concluding the hearing, Cannabis staff will report out the final determination from the Appellate Body.

Attachment:

1. Resolution
2. Proposed Cannabis Business Tax Appeal Procedures