

**RESOLUTION NO. 19-**

**RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS ESTABLISHING THE CANNABIS BUSINESS TAX APPELLATE BODY AND DELEGATING AUTHORITY TO HEAR CANNABIS BUSINESS TAX APPEALS**

WHEREAS, on August 2, 2016, the Board of Supervisors approved Ordinance No. 4361, adding Chapter 6.32 to the Mendocino County Code imposing a Cannabis Business Tax on commercial cannabis businesses if approved by a majority of the voters; and

WHEREAS, on November 8, 2016, the voters approved the Cannabis Business Tax which took effect on January 1; and

WHEREAS, on July 9, 2019, the Board of Supervisors adopted Ordinance No. 4432 amending Chapter 6.32.030 regarding the appeal procedure; and

WHEREAS, on July 9, 2019, the Board of Supervisors gave direction to create a Cannabis Business Tax appeal procedure.

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors hereby establishes the Cannabis Business Tax Appellate Body ("Appellate Body").

1. The Appellate Body shall consist of the following: the Planning and Building Services Director, or his/her designee, the Chief Executive Officer, or his/her designee, and the Agricultural Commissioner, or his/her designee; and
2. The Board of Supervisors hereby delegates its authority to hear Cannabis Business Tax appeals to the Appellate Body; and
3. The Board of Supervisors hereby designates the Planning and Building Services Administrative Services Manager, or his/her designee as the Clerk for the Appellate Body.

The foregoing Resolution introduced by Supervisor \_\_\_\_\_, seconded by Supervisor \_\_\_\_\_, and carried this \_\_\_\_\_ day of \_\_\_\_\_, 2019, by the following vote:

AYES:  
NOES:  
ABSENT:

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: CARMEL J. ANGELO  
Clerk of the Board

\_\_\_\_\_  
CARRE BROWN, Chair  
Mendocino County Board of Supervisors

\_\_\_\_\_  
Deputy

I hereby certify that according to the provisions of Government Code section 25103, delivery of this document has been made.

APPROVED AS TO FORM:  
KATHARINE L. ELLIOTT  
County Counsel

BY: CARMEL J. ANGELO  
Clerk of the Board

\_\_\_\_\_  
Deputy

