



COUNTY OF MENDOCINO
DEPARTMENT OF PLANNING AND BUILDING SERVICES
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Proposed Cannabis Business Tax Appeal Procedures:

1. The Board of Supervisors (the "Board") designates the Chief Executive Officer, or his/her designee, Planning and Building Services Director, or his/her designee and Agricultural Commissioner, or his/her designee, as 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. The Appellate Body will only address appeals of the Cannabis Business Tax at regularly agendized meetings.
3. Proper Notice will be established by the Appellate Body and the Clerk.
4. A Chair will be nominated by a member of the Appellate Body and appoint by a majority vote.
5. The Appellate Body will state if they anticipate continuation of any appeal to the Cannabis Business Tax.
6. The Chair of the Appellate Body will announce the hearing procedures and open the Public Hearing.
7. Staff will present a brief summary from the Cannabis Business Tax appeal and include any documentation to substantiate such appeal.
8. Appellate Body will **hold** additional questions and comments until **all** presentations are given (including Staff, Appellant, and public).
9. Appellant will present (20 minutes maximum); followed by Staff presentation (20 minutes maximum) and public comments.
10. Appellate Body and/or Clerk will note correspondence & telephone calls received.
11. Public Expression- if there is no Appellant, and public comments exceed 20 minutes, then each person speaking after the initial 20 minute public input shall be limited to a three (3) minute presentation.
12. Appellant will be allowed five (5) minutes for final remarks.
13. Staff will present final remarks and reminders.
14. Appellate Body may ask questions of Staff, Appellant, or public.
15. The Public Hearing is closed and the matter is now before the Appellate Body.
16. Appellate Body will vote on the appeal, a majority vote is required, and a final determination provided to the Appellant and Treasurer Tax Collector.