



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

1. Appellant submits an appeal form, fee, and supporting documentation to County staff for review.
2. County staff reviews appeal and all available evidence related to whether or not the appellant cultivated cannabis before sending the matter to the Hearing Officer for consideration.
3. If Appellant can provide sufficient evidence that they did not cultivate cannabis, and the County does not have sufficient evidence to the contrary, the County may administratively grant the appeal in favor of Appellant if approved by both the Director of Planning and Building Services and by the Treasurer-Tax Collector.
4. If the County does not administratively grant the appeal, County will submit the matter to a Hearing Officer for review, and send the Hearing Officer and the Appellant the appeal form and supporting documentation submitted by the Appellant, as well as any relevant evidence and supporting memoranda from County staff.
5. County staff will work with Hearing Officer to schedule time and place for the Appeal Hearing to consider the tax appeal.
6. Notice of hearing will be prepared by County staff and provided to Appellant.
7. County staff will attend the Appeal Hearing and keep required records of hearing proceedings and outcome.
8. Hearing Officer's determination will become the County's final administrative determination, will be retained by County staff, and will be sent to Appellant and interested County agencies including the Tax Collector.