



# Mendocino County

## Legislation Details (With Text)

**File #:** 19-0955      **Version:** 1      **Name:**  
**Type:** Resolution      **Status:** Approved  
**File created:** 10/9/2019      **In control:** Planning and Building Services  
**On agenda:** 10/22/2019      **Final action:** 10/22/2019  
**Title:** Discussion and Possible Action Including Adoption of Resolution Establishing the Cannabis Business Tax Appellate Process and Delegating Authority to a Hearing Officer to Hear Appeals (Sponsors: Planning and Building Services & Executive Office)  
**Sponsors:** Planning and Building Services, Steve Dunicliff  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. Resolution 19-372, 2. 10-22-19 Ramirez Correspondence

Date	Ver.	Action By	Action	Result
10/22/2019	1	Board of Supervisors		

**To: Board of Supervisors**

**From:** Planning and Building Services and Executive Office

**Meeting Date:** October 22, 2019

**Department Contact:** Brent Schultz

**Phone:** 234-6650

**Department Contact:** Sarah Dukett

**Phone:** 463-4441

**Item Type:** Regular Agenda

**Time Allocated for Item:** 30 Min

**Agenda Title:**

Discussion and Possible Action Including Adoption of Resolution Establishing the Cannabis Business Tax Appellate Process and Delegating Authority to a Hearing Officer to Hear Appeals (Sponsors: Planning and Building Services & Executive Office)

**Recommended Action/Motion:**

Adopt Resolution establishing the Cannabis Business Tax appellate process and delegating authority to a Hearing Officer to hear appeals; and authorize Chair to sign same.

**Previous Board/Board Committee Actions:**

On August 2, 2016, the Board adopted Ordinance No. 4361, adding Chapter 6.32, Cannabis Business Tax to the Mendocino County Code. On February 27, 2018, March 27, 2018, and May 23, 2019 the Board provided direction to staff on potential revisions to Chapter 6.32. On June 11, 2019 the Board introduced and waived reading of an Ordinance Amendment to Chapter 6.32.150, and 6.32. On July 9, 2019, the Board adopted Ordinance 4432, amending Chapter 6.32 regarding appeal procedures. On August 20, 2019, the Board discussed the Cannabis Business Tax Appeal Procedure and directed staff to explore the use of a Hearing Officer. On September 17, 2019, the Board approved the Cannabis Business Tax Appeal procedures to utilize a Hearing Officer.

**Summary of Request:**

Pursuant to Board direction, staff developed a process, utilizing Hearing Officers, to hear disputes involving the minimum cannabis business tax that are based on whether cannabis cultivation occurred. The Board approved this process on September 17, 2019. Use of hearing officers for this process requires a resolution. At this time, staff is requesting the Board review and adopt the Resolution, which delegates Board authority to hear appeals to Hearing Officers as specified, designates the duties in Mendocino County Code section 6.32.150 of the Clerk of the Board for such hearings, and further delineates the appeal process. Further delineation of the process includes authority for the Hearing Officer to control the procedures of the hearing itself, and also provides accommodation for a two-phased appeal fee, including ability to deny the appeal if the fee is not timely paid.

**Alternative Action/Motion:**

Provide direction to staff.

**Supervisory District:** All

**vote requirement:** Majority

**Supplemental Information Available Online At:** N/A

**Fiscal Details:**

**source of funding:** 2851/2810

**current f/y cost:** \$3,500-\$12,000 (estimate)

**annual recurring cost:** unknown

**budgeted in current f/y:** No

**if no, please describe:**

**revenue agreement:** N/A

**budget clarification:** N/A

**Agreement/Resolution/Ordinance Approved by County Counsel:** Yes

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**CEO Liaison:** Steve Dunncliff, Deputy CEO

**CEO Review:** Yes

**CEO Comments:**

**FOR COB USE ONLY**

Executed By: Lindsey Dunham, Deputy Clerk I

Date: October 25, 2019

Final Status:**Adopted**

Executed Item Number: **Resolution** Number:  
19-372

