



Mendocino County

Legislation Details (With Text)

File #: 19-0738 **Version:** 1 **Name:**

Type: Resolution **Status:** Agenda Ready

File created: 8/2/2019 **In control:** Planning and Building Services

On agenda: 8/20/2019 **Final action:**

Title: Discussion and Possible Action Including Adoption of Resolution Establishing the Cannabis Business Tax Appellate Body and Delegating Authority to Hear Cannabis Business Tax Appeals; and Approval of Proposed Cannabis Business Tax Appeal Procedures
(Sponsors: Planning and Building Services and Executive Office)

Sponsors: Planning and Building Services, Steve Dunncliff

Indexes:

Code sections:

Attachments: 1. Memo, 2. Resolution, 3. Cannabis Appeal Fee Procedures FINAL.pdf, 4. 08-19-19 Ramirez Correspondence

| Date | Ver. | Action By | Action | Result |
|-----------|------|----------------------|---|--------|
| 8/20/2019 | 1 | Board of Supervisors | | |
| 8/20/2019 | 1 | Board of Supervisors | Adopted and Chair is authorized to sign same; | Fail |
| 8/20/2019 | 1 | Board of Supervisors | Adopted and Chair is authorized to sign same; | Pass |

To: Board of Supervisors

From: Planning and Building Services and Executive Office

Meeting Date: August 20, 2019

Department Contact: Brent Schultz

Phone: 234-6650

Department Contact: Sarah Dukett

Phone: 463-4441

Item Type: Regular Agenda

Time Allocated for Item: 30 Mins

Agenda Title:

Discussion and Possible Action Including Adoption of Resolution Establishing the Cannabis Business Tax Appellate Body and Delegating Authority to Hear Cannabis Business Tax Appeals; and Approval of Proposed Cannabis Business Tax Appeal Procedures
(Sponsors: Planning and Building Services and Executive Office)

Recommended Action/Motion:

Adopt Resolution establishing the Cannabis Business Tax Appellate Body and delegating authority to hear Cannabis Business Tax appeals; authorize Chair to sign same; and approve the proposed Cannabis Business Tax appeal procedures.

Previous Board/Board Committee Actions:

On August 26, 2016, the Board adopted Ordinance No. 4361, which was approved by the voters of Mendocino County on November 8, 2016, 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.

Summary of Request:

On June 11, 2019, the Board of Supervisors introduced and waived reading of an ordinance amending Mendocino County Code section 6.32.150- Appeal Procedure, and directed staff to prepare a Resolution establishing an Appellate Body and an Appeals Process and Procedure document related to the Cannabis Business Tax. The Appeals process will be overseen by the Administrative Services Manager in Planning and Building Services and who will also be designated as the Clerk of the Appellate Body.

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: \$20,019.60 (Est.)

annual recurring cost: N/A

budgeted in current f/y: No

if no, please describe:

revenue agreement: Choose an item.

budget clarification: Cost is based on the staff time necessary to process an estimated 15 tax appeals per year.

Agreement/Resolution/Ordinance Approved by County Counsel: Yes

CEO Liaison: Steve Dunncliff, Deputy CEO

CEO Review: Yes

CEO Comments:

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Executed By: Karla Van Hagen, Senior Deputy Clerk

Date: August 21, 2019

Final Status:**Direction Given to Staff**

Direction given to staff regarding possible use of Hearing Officer; with an item to return to the



Board of Supervisors.