



Mendocino County

Legislation Details (With Text)

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File created: 8/28/2019 **In control:** Planning and Building Services

On agenda: 9/17/2019 **Final action:**

Title: Discussion and Possible Direction to Staff Regarding the Establishment of a Cannabis Business Tax Appeal Procedure, Including the Potential for Using a Hearing Officer to Hear Appeals (Sponsors: Planning & Building Services, Executive Office)

Sponsors: Planning and Building Services, Steve Dunncliff

Indexes:

Code sections:

Attachments: 1. 1.Cannabis Appeal Fee Procedure Memo FINAL-CoCo red.pdf, 2. 2.Cannabis Appeal Fee Procedures FINAL- CoCo red.pdf, 3. 09.16.19 MCA Tax Appeals Memo, 4. BoS06.07.19.TaxAppealsMemo

Date	Ver.	Action By	Action	Result
9/17/2019	1	Board of Supervisors		

To: Board of Supervisors

From: Planning and Building Services Executive Office

Meeting Date: September 17, 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 Direction to Staff Regarding the Establishment of a Cannabis Business Tax Appeal Procedure, Including the Potential for Using a Hearing Officer to Hear Appeals (Sponsors: Planning & Building Services, Executive Office)

Recommended Action/Motion:

Discuss and provide direction to staff regarding the establishment of a cannabis business tax appeal procedure, including the potential for using a Hearing Officer to hear appeals.

Previous Board/Board Committee Actions:

On August 26, 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 August 20, 2019, the Board discussed the Cannabis Business Tax Appeal Procedure and directed staff to explore the use of a Hearing Officer.

Summary of Request:

On August 20, 2019, the Board of Supervisors directed staff to explore the use of Hearing Officers for the purpose of hearing disputes regarding the minimum cannabis business tax as applied to cultivators. The Board also discussed a desire to have criteria related to the necessity to hear an appeal, or grant an administrative waiver. Staff researched the proposed Hearing Officer Appeals process and estimates the appeal cost for such services ranges from \$450 to \$1,200, including \$150 to \$700 for the Hearing Officer and \$300 to \$500 for administrative costs, for a total estimate of approximately \$450 to \$1,200. Attached please find a Staff Memo providing more detail related to use of Hearing Officers, as well as documentation regarding the proposed procedure.

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: \$5730.80 (+ contract amount)

annual recurring cost: unknown

budgeted in current f/y: No

if no, please describe:

revenue agreement: Choose an item.

budget clarification:

Agreement/Resolution/Ordinance Approved by County Counsel: N/A

CEO Liaison: Steve Dunncliff, Deputy CEO

CEO Review: Yes

CEO Comments:

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Executed By: Lindsey Dunham, Deputy Clerk I

Date: September 24, 2019

Final Status: **Approved**

