



Mendocino County

Legislation Text

File #: 19-0629, **Version:** 1

To: Board of Supervisors

From: County Counsel and Planning and Building Services and Treasurer - Tax Collector

Meeting Date: July 9, 2019

Department Contact: Matthew Kiedrowski

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Department Contact: Brent Schultz

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Department Contact: Shari Schapmire

Phone: 234-6885

Item Type: Consent Agenda

Time Allocated for Item: N/A

Agenda Title:

Adoption of Ordinance Amending Mendocino County Code Section 6.32.150 - Appeal Procedure of Mendocino County Code Chapter 6.32 - Cannabis Business Tax

Recommended Action/Motion:

Adopt Ordinance Amending Section 6.32.150 - Appeal Procedure of Mendocino County Code Chapter 6.32 - Cannabis Business Tax; and authorize Chair to sign same.

Previous Board/Board Committee Actions:

On August 2, 2016, Chapter 6.32, Cannabis Business Tax, Ordinance No. 4361, was adopted by the Board. The Board of Supervisors provided direction to staff on February 27, 2018, and March 27, 2018, regarding potential revisions to Chapter 6.32. On June 11, 2019, this Ordinance was introduced and first reading was waived.

Summary of Request:

After sending out the Cannabis Business Tax Minimum Due Invoices for the 2018 calendar year, staff of the Treasurer-Tax Collector's Office received numerous questions regarding the minimum tax due requirement, including regarding an appeals process.

On June 11, 2019, Staff presented certain amendments to Section 6.32.150 for Board of Supervisors consideration that would (1) allow for the delegation of the authority to hear appeals to a different body, (2) allow for the establishment of a fee for appeal applications and proceedings and (3) allow for the designation of a person other than the Clerk of the Board of Supervisors to organize and notice the appeal hearings.

Alternative Action/Motion:

Provide alternate direction.

Supervisory District: All

vote requirement: Majority

Supplemental Information Available Online At: N/A

Fiscal Details:

source of funding: N/A

current f/y cost: N/A

annual recurring cost: N/A

budgeted in current f/y: No

if no, please describe:

revenue agreement: No

budget clarification: N/A

Agreement/Resolution/Ordinance Approved by County Counsel: Yes

CEO Liaison: Darcie Antle, Deputy CEO

CEO Review: Yes

CEO Comments:

FOR COB USE ONLY

Executed By: Lindsey Dunham, Deputy Clerk I

Date: July 10, 2019

Final Status:**Adopted**

Executed Item Number: **Ordinance** Number:
4432

