



# Mendocino County

## Legislation Text

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

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**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

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**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.