



# Mendocino County

## Legislation Text

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**File #:** 19-0504, **Version:** 1

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**To:** Board of Supervisors

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

**Meeting Date:** June 11, 2019

**Department Contact:** Matthew Kiedrowski

**Phone:** 234-6850

**Department Contact:** Brent Schultz

**Phone:** 234-6875

**Department Contact:** Shari Schapmire

**Phone:** 234-6885

**Item Type:** Regular Agenda

**Time Allocated for Item:** 45 min

**Agenda Title:**

Discussion and Possible Action Including Introduction and Waive First Reading of an Ordinance Amending Mendocino County Code Section 6.32.150 - Appeals Procedure; and Direction to Staff Regarding a Proposed Appellate Body Structure for the Cannabis Business Tax (Chapter 6.32) and Policy Considerations Related Thereto

(Sponsors: County Counsel, Planning and Building Services and Treasurer-Tax Collector)

**Recommended Action/Motion:**

Introduce and Waive First Reading of an Ordinance Amending Section 6.32.150 - Appeal Procedure of Mendocino County Code Chapter 6.32 - Cannabis Business Tax; and provide direction to staff as necessary.

**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.

**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.

Staff has prepared for the Board's consideration certain amendments to Section 6.32.150 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.

Staff is further seeking direction regarding the minimum tax due requirement and the establishment of an appeals body. Please see the attached memorandum for additional background.

**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

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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:** June 12, 2019

**Final Status:** **No Action Taken**

