ORDINANCE NO. 4432

AN ORDINANCE OF THE COUNTY OF MENDOCINO, STATE OF CALIFORNIA, AMENDING SECTION 6.32.150 – APPEAL PROCEDURE, OF MENDOCINO COUNTY CODE CHAPTER 6.32 – CANNABIS BUSINESS TAX

The Board of Supervisors of the County of Mendocino, State of California, ordains as follows:

Section 1. Section 6.32.150 is hereby amended to read as follows:

6.32.030 Appeal Procedure.

Any taxpayer aggrieved by any decision of the Treasurer-Tax Collector with respect to the amount of tax, interest, penalties and fees, if any, due under this Chapter may appeal to the Board of Supervisors by filing a notice of appeal with the Clerk of the Board of Supervisors within fifteen (15) days of the serving or mailing of the determination of tax due. The Board of Supervisors may, by resolution, delegate the authority to hear such appeals, and may establish a fee for appeal applications and proceedings. The Clerk, or such other person as may be designated by the Board of Supervisors, shall fix a time and place for hearing such appeal, and shall give notice in writing to such operator at the last known place of address. The finding of the appeal body shall be final and conclusive and shall be served upon the appellant in the manner prescribed by this chapter for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of the notice.

PASSED AND ADOPTED by the Board of Supervisors of the County of Mendocino, State of California, on this 9th day of July, 2019, by the following roll call vote:

AYES: Supervisors Brown, McCowen, Haschak, Gjerde, and Williams
NOES: None
ABSENT: None

WHEREUPON, the Chair declared the Ordinance passed and adopted and **SO ORDERED.**

ATTEST: CARMEL J. ANGELO
Clerk of the Board

Deputy

CARRE BROWN, Chair
Mendocino County Board of Supervisors

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

BY: CARMEL J. ANGELO
Clerk of the Board

Deputy

APPROVED AS TO FORM:
KATHARINE L. ELLIOTT, Acting County Counsel

Deputy