

RESOLUTION NO. 19-372

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS ESTABLISHING THE CANNABIS BUSINESS TAX APPELLATE PROCESS AND DELEGATING AUTHORITY TO HEARING OFFICERS TO HEAR THE APPEALS

WHEREAS, on August 2, 2016, the Board of Supervisors approved Ordinance No. 4361, adding Chapter 6.32 to the Mendocino County Code imposing a Cannabis Business Tax on commercial cannabis businesses if approved by a majority of the voters; and

WHEREAS, on November 8, 2016, the voters approved the Cannabis Business Tax which took effect on January 1; and

WHEREAS, on July 9, 2019, the Board of Supervisors adopted Ordinance No. 4432 amending Chapter 6.32.030 regarding the appeal procedure; and

WHEREAS, on July 9, 2019, the Board of Supervisors gave direction to create a Cannabis Business Tax appeal procedure; and

WHEREAS, on September 17, 2019, the Board of Supervisors approved the Cannabis Business Tax Appeal procedures as presented by staff, which utilized the County Hearing Officer and limited the appealable matters to those involving the minimum tax being imposed based on whether cannabis cultivation occurred;

WHEREAS, a two phased fee payment for such hearings will help minimize excess payments by appellants in matters that can be resolved at the department level; and

WHEREAS, the Board of Supervisors may delegate its authority to hear Cannabis Business Tax Appeals pursuant to Mendocino County Code Section 6.32.150; and

WHEREAS, pursuant to Mendocino County Code Chapter 2.76 and California Government Code section 27720 et seq., the Mendocino County Hearing Officer is authorized to hear appeals as delegated by the Board of Supervisors; and

WHEREAS, the Board of Supervisor may designate the duties of the Clerk of the Board, as specified in Mendocino County Code Section 6.32.150;

NOW, THEREFORE, BE IT RESOLVED that:

1. The Mendocino County Board of Supervisors hereby Delegates its authority to the County Hearing Officer to hear Cannabis Business Tax Appeals involving the minimum tax being imposed and based on whether cannabis cultivation occurred; and
2. The Board of Supervisors hereby designates the Planning and Building Services Administrative Services Manager, or his/her designee as the Clerk for the purposes of carrying out the Cannabis Business Tax Appeals by the County Hearing Officer; and
3. The County may administratively deny an appeal, without hearing, if the required hearing fee is not paid within 15 days after notice that the matter is ready to be submitted to the Hearing Officer; and

4. The hearings for the Cannabis Business Tax Appeals shall proceed in a manner determined by the Hearing Officer, who may adopt the procedures in the Mendocino County Code, including but not limited to Mendocino County Code section 8.75.120.

The foregoing Resolution introduced by Supervisor Williams, seconded by Supervisor McCowen, and carried this 22nd day of October, 2019, by the following vote:

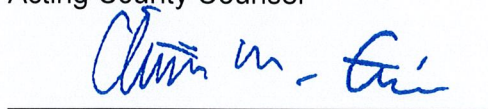
AYES: Supervisors Brown, McCowen, Haschak, Gjerde, and Williams
NOES: None
ABSENT: None

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: CARMEL J. ANGELO
Clerk of the Board


Deputy

APPROVED AS TO FORM:
CHRISTIAN M. CURTIS
Acting County Counsel

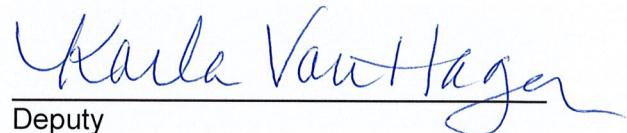




CARRE BROWN, Chair
Mendocino County Board of Supervisors

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