

NOTICE OF APPEAL

OF MINIMUM BUSINESS TAX FOR COMMERCIAL CANNABIS CULTIVATION (MCC §§ 6.32.050(B), 6.32.150)



Complete and submit this form to the Department of Planning & Building Services ("PBS"), along with a copy of the tax bill being appealed, documentation supporting your appeal, and \$341.81.

Mendocino County
Department of Planning & Building Services
860 North Bush Street
Ukiah, CA 95482
Phone: (707) 234-6680
Fax: (707) 463-5709

ADDITIONAL INSTRUCTIONS AND INFORMATION ON BACK

1. APPELLANT INFORMATION – PLEASE PRINT

LAST NAME (or BUSINESS NAME <i>if applicable</i>)		MIDDLE INITIAL	FIRST NAME	
MAILING ADDRESS		CITY	STATE	ZIP
PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS		

2. ATTORNEY INFORMATION (*if applicable*) - PLEASE PRINT

NAME OF ATTORNEY		STATE BAR NUMBER		
FIRM NAME				
MAILING ADDRESS		CITY	STATE	ZIP
PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS		

3. BASIS FOR APPEAL & BACKGROUND INFORMATION – PLEASE PRINT

CANNABIS CULTIVATION APPLICATION OR PERMIT NUMBER	PERMIT TYPE
CULTIVATION SITE ADDRESS	ASSESSOR PARCEL NUMBER OF CULTIVATION SITE

Pursuant to Board of Supervisors Resolution 19-372, adopted October 22, 2019, appeals initiated by this form are limited to appeals regarding the imposition of a minimum tax pursuant to MCC § 6.32.050(B) that are contested on the basis that no cultivation occurred during the tax period. Accordingly, failure to check all the boxes below and provide a copy of the contested tax bill/invoice will result in the rejection of this application:

- ☐ This appeal is contesting the Tax Collector's decision to impose a minimum business tax for the cultivation of commercial cannabis pursuant to MCC § 6.32.050(B).
- ☐ Commercial cannabis cultivation did not occur on the parcel containing the cultivation site, identified above, during the tax period being contested.
- ☐ Attached to this Notice of Appeal is the contested tax bill/invoice (*Note: in accordance with Bus. & Prof. Code secs. 16110 et seq., you may redact information about gross receipts – see back for additional information*).
- ☐ I have attached the following supporting evidence (*Identify the type and quantity of materials submitted. For witness evidence, identify the witness and provide a signed/dated declaration containing the witness' statements*):

4. CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that all information provided on this form are true and correct, and all accompanying documents are either the original or a true and correct copy of the original. I am either the Appellant and a natural person, or the Appellant is not a natural person and I am an authorized officer, member, or equivalent for the Appellant-entity.		
SIGNATURE <i>Use Blue Pen – Original signature required</i>	SIGNED AT (CITY, STATE)	DATE SIGNED
PRINTED NAME		TITLE/POSITION (BUSINESS ENTITIES):

INSTRUCTIONS AND ADDITIONAL INFORMATION

Use this form to contest a minimum commercial cannabis cultivation business tax being imposed pursuant to Mendocino County Code ("MCC") section 6.32.050(B) if you are the person or entity responsible for paying such tax. To use this form, the basis for your appeal must be that cultivation of cannabis did not occur on the property containing the cultivation site during the tax year specified in your appeal.

This form must be completely filled out, with the exception of the attorney information if an attorney has not been retained at the time of submittal. If a box is not applicable, print "NA" or "Not Applicable" in that box.

To file a timely and complete notice of appeal, submit the following to the Department of Planning and Building Services: **(1) this form, fully completed, (2) a copy of the tax bill/invoice being appealed, (3) any and all documentation supporting your appeal, and (4) \$341.81.** PBS must receive this Notice of Appeal, supporting documentation and initial appeal fee no **later than 5:00 p.m. on December 16, 2019.** Failure to complete and submit this form within the time provided, along with the required documentation and initial payment, may result in the rejection of your materials and/or denial of the appeal.

PLEASE TAKE NOTICE: All information and documents provided as part of this appeal may become publicly available. In accordance with Business and Professions Code sections 16110 *et seq.*, you may choose to redact information pertaining to gross receipts.

A non-refundable initial processing fee of \$341.81 is required for each Cannabis Business Tax Appeal form submitted. Incomplete applications submitted without the initial \$341.81 fee will not be accepted and will be returned unprocessed.

County Staff will review the appeal application and all available evidence relating to whether or not the Appellant cultivated cannabis. Based on the available evidence, the County may either administratively grant the appeal in favor of the Appellant if the Director of PBS and the Treasurer-Tax Collector both approve, or the County may submit the matter to a hearing officer to weigh the evidence in cases in which the County believes the evidence shows that cannabis had been cultivated during the tax year in question.

When the County determines to submit the matter to a hearing officer for review, **a non-refundable hearing fee of \$1,194.74 will be required for each appeal.** This fee is separate from and in addition to the initial processing fee. The County will provide notice to Appellant at the address provided on this form if and when the matter is ready to be submitted to a hearing officer. The Appellant has fifteen (15) days, from the date of such notice, to submit the hearing fee. If the County does not receive the hearing fee within the time provided, the County may deny the appeal.

After the County receives the hearing fee, the County will coordinate with the hearing officer to schedule a time and place for the appeal hearing. County will provide reasonable notice of the hearing to Appellant by preparing and sending a notice of hearing to Appellate at the address provided on this form.

The hearing officer will render a decision based on the evidence submitted at the hearing. The Appellant and/or the County may choose to be represented by an attorney. The decision of the hearing officer will become the final administrative determination. County will send a notice of decision to the Appellant at the address provided on this form, as well as to interested County agencies, including the Tax Collector. Any amount found to be due shall become immediately due and payable upon the service of the notice of decision.

For more information regarding the Cannabis Business Tax Appellate Process, please visit the Mendocino County website at www.mendocinocounty.org/cannabistaxappeal.

For Office Use Only

RECEIVED BY	DATE RECEIVED	APPEAL FEE RECEIPT #	ADMINISTRATIVE DETERMINATION	HEARING FEE RECEIPT #	HEARING OFFICER DETERMINATION
			<input type="checkbox"/> Granted <input type="checkbox"/> Not Granted, submit to hearing officer		<input type="checkbox"/> Granted <input type="checkbox"/> Not Granted, final decision