

1 BOARD OF SUPERVISORS, COUNTY OF LAKE, STATE OF CALIFORNIA

2 RESOLUTION NO. _____

3 RESOLUTION ADOPTING A POLICY FOR THE COLLECTION OF TAXES DUE
4 PURSUANT TO THE LAKE COUNTY CANNABIS CULTIVATION TAX ORDINANCE

5 WHEREAS, on November 8, 2016, the voters of Lake County approved the Lake
6 County Cannabis Cultivation Tax Ordinance (hereinafter, the “Ordinance”), which
7 authorizes the imposition of a tax upon cannabis cultivation operations which occur in the
8 unincorporated areas of the County of Lake. Personal use, as defined therein, is exempted
9 from such taxation; and

10 WHEREAS, the Ordinance further authorizes the County to take such actions
11 necessary for the implementation and administration of the provisions of this Chapter, which
12 actions may include the adoption of regulations and policies determined by the Board of
13 Supervisors to be necessary to implement and administer the Ordinance and/or to amend the
14 Ordinance so long as the amendment does not increase the tax or broaden the scope of the
15 tax absent voter approval; and

16 WHEREAS, the Board desires to implement a policy and practice concerning the
17 manner of collection of those taxes due and payable under the Ordinance.

18 NOW, THEREFORE, BE IT RESOLVED that the County Board of Supervisors
19 hereby finds and declares that, effective this date, the following policy and practice shall be
20 applicable to the collection of taxes imposed pursuant to the Lake County Cannabis
21 Cultivation Ordinance:

22 1. Pursuant to the Ordinance, taxes begin to accrue on the date on which a person
23 becomes engaged in legally-authorized cannabis cultivation. Said cultivation must
24 be performed in compliance with local and state laws and regulations.

25 2. For purposes of the Ordinance, this Board finds that legally-authorized cannabis
26 cultivation additionally requires the performance of cultivation actions of the type
27 described therein.

28 3. At the time the Community Development Department issues a cultivation permit,

1 said permit shall contain a statement completed by the permittee as to the date upon
2 which the permittee will begin to engage in cannabis cultivation operations at the
3 location provided in the permit.. Said date must be within ___ months of the
4 issuance of the permit. For purposes of the accrual of taxes under this Ordinance to
5 “begin to engage in cannabis cultivation operations” means to take any action(s) on
6 that real property for which the permit is obtained to physically carry on a cannabis
7 cultivation activity described in the Ordinance.

8 4. Taxes imposed under the Ordinance are hereby deemed to accrue when said
9 cultivation, whether indoor or outdoor, begins and all required state and local permits
10 have been obtained.

11 5. It shall be the sole responsibility of the permittee to notify Community
12 Development in writing if for any reason, the permittee does not engage in cannabis
13 cultivation by the date specified in the permit and to submit a revised date, if
14 applicable. Failure to do so will result in taxes continuing to accrue from the date
15 originally specified.

16 THIS RESOLUTION WAS PASSED AND ADOPTED by the Board of Supervisors of the
17 County of Lake, State of California, at a regular meeting thereof on _____, 2019 by the
18 following vote:

19 AYES

20 NOES:

21 ABSENT OR NOT VOTING:

22 _____
23 CHAIR, Board of Supervisors

24 ATTEST: CAROL J. HUCHINGSON
25 Clerk of the
26 Board of Supervisors

24 APPROVED AS TO FORM:
25 ANITA L. GRANT
26 County Counsel

27 By: _____
28

27 By: _____
28