



Legislation Text

File #: 24-482, Version: 1

Memorandum

Date: May 14, 2024

To: The Honorable Lake County Board of Supervisors

From: Patrick Sullivan, Treasurer - Tax Collector

Subject: Consideration of Resolution Further Amending Resolution Number 2019-70 and 2019-162 To Clarify the Procedures Used In The Collection Of Taxes Due Pursuant To The Lake County Cannabis Cultivation Tax Ordinance.

Executive Summary:

Your Board has previously approved resolutions regarding an applicant's ability to opt-out of cannabis entirely, partially reduce the size of cannabis cultivation, and the corresponding imposition of cannabis tax.

This resolution consolidates these matters and declares a cannabis cultivator must notify the Community Development Department of any proposed reduction in cannabis cultivation, whether partial or complete, by June 1st of each calendar year. Furthermore, unless said notification is timely made to the Community Development Department, cannabis cultivation tax will be imposed at the maximum canopy area permitted pursuant to the use permit.

In prior years, the Community Development Department and Treasurer- Tax Collector's office have had many requests all the way into December to make adjustments after the season is over. This resolution serves to highlight messaging that cannabis operators must make this notification prior to the deadline to adjust their cannabis taxes.

The resolution is attached for your consideration.

If not budgeted, fill in the blanks below only:

Estimated Cost: _____ Amount Budgeted: _____ Additional Requested: _____ Future Annual Cost: _____

Purchasing Considerations (check all that apply):

☐ Not applicable

☐ Fully Article X. <https://library.municode.com/ca/lake_county/codes/code_of_ordinances?nodeId=COOR_CH2AD_ARTXPU_S2-38EXCOBI>- and/or Consultant Selection Policy <[http://lcnet.co.lake.ca.us/Assets/Intranet/Policy/Policies+\\$!26+Procedures+Manual/Ch4_2021v2.pdf](http://lcnet.co.lake.ca.us/Assets/Intranet/Policy/Policies+$!26+Procedures+Manual/Ch4_2021v2.pdf)>-Compliant (describe process undertaken in "Executive Summary")

☐ Section 2-38 <https://library.municode.com/ca/lake_county/codes/code_of_ordinances?nodeId=COOR_CH2AD_ARTXPU_S2-38EXCOBI> Exemption from Competitive Bidding (rationale in "Executive Summary," attach documentation, as needed)

☐ For Technology Purchases: Vetted and Supported by the Technology Governance Committee <<http://lcnet.co.lake.ca.us/Assets/Intranet/Intranet+Forms/Information+Technology/AdvPlan.pdf>> ("Yes," if checked)

☐ Other (*Please describe in Executive Summary*)

Consistency with Vision 2028 <<http://www.lakecountycalifornia.gov/Government/Directory/Administration/Visioning/Vision2028.htm>>

(check all that apply):

- | | | |
|--|--|--|
| <input type="checkbox"/> Well-being of Residents | <input type="checkbox"/> Not applicable | |
| <input type="checkbox"/> Economic Development | <input type="checkbox"/> Public Safety | <input type="checkbox"/> Disaster Prevention, Preparedness, Recovery |
| <input type="checkbox"/> Community Collaboration | <input type="checkbox"/> Infrastructure | <input type="checkbox"/> County Workforce |
| | <input type="checkbox"/> Business Process Efficiency | <input type="checkbox"/> Clear Lake |

Recommended Action: Adopt Resolution Further Amending Resolution Number 2019-70 and 2019-162 To Clarify the Procedures Used In The Collection Of Taxes Due Pursuant To The Lake County Cannabis Cultivation Tax Ordinance.