



**DRAFT MEETING MINUTES
BOARD OF SUPERVISORS, COUNTY OF MONO
STATE OF CALIFORNIA**

MEETING LOCATION SIERRA CENTER MALL BOS CONFERENCE ROOM 3rd Floor Sierra
Center Mall, 452 Old Mammoth Road, Suite 307, Mammoth Lakes, CA 93546

**Special Meeting
February 7, 2018**

Flash Drive	Portable Recorder
Minute Orders	Not Used
Resolutions	Not Used
Ordinance	Not Used

1:00 PM Meeting Called to Order
Supervisors Present: Corless, Gardner, Peters and Stump.
Supervisors Absent: Johnston.

**The Mono County Board of Supervisors stream all of their meetings live on the internet and archives them afterward. To listen to any meetings from June 2, 2015 forward, please go to the following link:
<http://www.monocounty.ca.gov/meetings>.**

Pledge of Allegiance led by Supervisor Corless.

1 OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD
No one spoke.

2. AGENDA ITEMS

A. [Workshop - Commercial Cannabis Tax Ordinance](#)

Departments: Finance, CAO, County Counsel, Community Development
(David McPherson, HDL, Janet Dutcher, Finance Director) - David McPherson from HdL will present a draft ordinance proposing a tax on commercial cannabis activities in the unincorporated areas of Mono County, upon approval by the Board and majority (or two-thirds if a special tax) voter approval. David will provide a fiscal analysis resulting from the tax and also an estimate of the cumulative tax burden placed upon cannabis businesses in Mono County from all taxing authorities.

Note:

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Action: None.

Janet Dutcher:

- Introduced item, explained recommended action.

Power Point:

- Overview of Proposed Ordinance
 - Cannabis Business Tax
- Review Fiscal Analysis
 - Cultivation
 - Manufacturing
 - Retailers
 - Combined
- Review Cumulative Tax Calculation

David McPherson, HdL:

- Cumulative Cannabis Tax table reviewed
- Tax Policy Discussion
 - General Tax vs. Special Tax
 - Countywide vs. Unincorporated
 - Canopy tax or Gross Receipts Tax for Cultivators
 - Tax Rate Structure
 - Proposed Initial Rates
- Next Steps
 - All Supervisors in support of General Tax
 - Wants an Advisory Board
 - Because of experience of those that went before, there are provisions in our ordinance that help alleviate some of the disadvantages we've seen because of a canopy tax and number of harvests.
 - 4 in favor of canopy tax with caveat of exploring the options for exemption.
 - There's a 3 year freeze on rates.
 - Indexing is on maximum rate?

Leslie Chapman:

- Cost is through permitting, but indirect benefit by that can't be covered by regulation fee but rather tax revenue.
- Agenda item on our next meeting or adjourn to another date and time.

Stacey Simon:

- Feels there can be instructional information published for voters about both measures and the differences.
- She doesn't think Administrator has unfettered discretion to make changes/decisions to canopy tax.

Rob Patterson (TOML, Finance Director):

- Wanted to go to voters with a maximum cap.
- Recommendation is to go in low and hold that.
- Is cap right? Set maximum increase per year?
- Should be 4 or less on retail side.

John Wentworth, ML Town Council:

- Town vs. countywide regulations. He will be bringing the county's recommendations to Town Council this evening.
- The division of what monies are needed for will be decided on.

Public Speakers:

Eric Edgerton
Destiny Young

Supervisor Corless:

- Supports General Tax and necessary revision, time permitting.
- Concern about messaging to the voters and making sure word is out there accurately.

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- Feels due to time constraints, we have to go to two separate measures (one County, one Town).
- Supports Canopy Tax.

Supervisor Stump:

- Supports General Tax; makes most sense.
- Any reason in future to look at county-wide system, does that have to go back to voters?
- Supports staff recommendations; provides simplest route.
- Supports Canopy Tax.
- What is timeframe to move from initial to max?

Supervisor Peters:

- Agrees support of General Tax; wants to make sure public safety is a priority with any excess revenues.
- Cumulative cost question.
- Hopes the two measures line up as much as possible.
- Supports staff recommendation of canopy tax.
- What could trend at state level to reduce baseline so that our taxes could be adjusted accordingly?

Supervisor Gardner:

- Supports a General Tax; gives more flexibility and the recommendations are logical.
- Agrees with the practical side of it but does struggle with the two ballot situation.
- Asked what other agencies are doing?
- Also supports canopy tax.
- We're setting tax rates without any sense of the costs associated with it.

David McPherson, HdL:

- Most agencies are doing square footage cultivation.

ADJOURN 3:00 p.m.

ATTEST

BOB GARDNER
CHAIR OF THE BOARD

SHANNON KENDALL
CLERK OF THE BOARD

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