

The Dilemma in Assessing Marijuana Cultivation Facilities

1. 50 States, 50 Different Regulations for Marijuana: How do we assess fairly and accurately?
2. Know Your State's Regulations
3. Licensing, Zoning and Regulatory Dynamics
4. Who Has the Data (State, County, City/Town?)
5. What does the deed/lease say?
6. Retail Stores are like other retail stores/medical offices
7. Cultivation Facilities
 - a) Food Grade/Pharmaceutical Grade Facilities
 - b) Special Use Buildings
 - c) What to look for
 - d) Case Study #1: Leased Facility – Is it Real Estate or Personal Property?
 - e) Case Study #2: Owned Facility – Is it Real Estate or Personal Property?

- f) Case Study #3: Massachusetts Department of Revenue determination if a “manufacturing” facility

- g) Case Study #4: PharmaCannis Massachusetts, Inc. v. Town of Holliston (MA)
Board of Assessors
(Massachusetts Appellate Tax Board Docket No. F-352144-24 and F353586-25)