



COUNTY OF HUMBOLDT
PLANNING AND BUILDING DEPARTMENT

3015 H Street • Eureka CA 95501
Phone: (707) 445-7541 • Fax: (707) 268-3792

November 19, 2021

Dear Cannabis Cultivation Permit Holders and Property Owners,

Please read and respond appropriately.

This letter is to inform you of important changes to the process used by the Planning and Building Department to inform the Treasurer Tax Collector's office for the "Measure S" cannabis cultivation tax.

Title VII Division 1 Chapter 9 Commercial Marijuana Cultivation Tax/Humboldt County Code directs the Humboldt County Planning and Building Department to submit to the Humboldt County Treasurer-Tax Collector's Office sufficient information in order for tax invoices (bills) to be sent out to all property owners whose properties are subject to a commercial marijuana cultivation permit. This information is collected and provided to the Treasurer-Tax Collector's Office at the end of the calendar year for the cultivation season ending that year. In previous years, the taxes were calculated from the cultivation area and type permitted and the tax bill was sent to the property owners whether or not cultivation occurred that year. A recent superior court decision requires a different approach for the 2021 cultivation season.

Please review the instructions below and take the requested actions for each cannabis cultivation permit to help ensure the appropriate information is received **not later than December 17, 2021**. This information will be used to calculate the 2021 taxes owed and determine where bills will be sent.

IF the cultivation area and type for each permit accurately reflects the 2021 season's cultivation, **AND** the bill is to be sent to the property owner, then no action is needed. **IF** you have submitted a 2021 Total Cultivation Reduction (TCR) form and it accurately reflects the season's cultivation, then no action is needed. These will be processed the same as previous years.

IF the 2021 cultivation area or type utilized was different that what is permitted, **THEN** please submit to the Planning and Building Department a signed and notarized declaration of what cultivation area and type of cultivation occurred in 2021. Include permit and parcel numbers.

IF the 2021 cultivation tax bill should go to the applicant instead of the property owner, **THEN** please submit a signed and notarized declaration confirming the name and current address of the applicant where the bill can be sent. Include permit and parcel numbers.

Should both changes be needed, they can be submitted in the same document.

For permits where there are no change requests received prior to **December 17, 2021**, the taxes owed will be calculated using the permit information and sent to the property owner. If you have questions, please contact the Planning and Building Department at (707) 445-7541.

Sincerely,

John Ford
Director