

Cannabis Cultivation Tax Refund Application Process

Why is this happening?

- In light of the Court of Appeal's decision in [Silva v. County of the Humboldt](#), taxpayers may submit an application seeking a full or partial refund of cannabis excise tax for the years 2017 through 2021.

What qualifies as a reason to be considered for a refund?

- In order to be considered for a refund, taxpayers will need to:
 - Provide evidence they did not cultivate cannabis during the year they were assessed a tax, or
 - Provide evidence that they cultivated an area that was different than that of their permit

How do I submit an application seeking a refund?

- Visit the Assessment Appeals Board (AAB) website at humboldt.gov/aab.
- Fill out the forms ([AAB application](#) and [Cannabis Cultivation Tax Additional Information form](#)) and attach supporting documentation, and send to the Clerk of the Board. Contact info is on the AAB application.
- A separate Assessment Appeals Application and Cannabis Cultivation Tax Additional Information form must be submitted for each year a refund is sought, no later than 4 years from the date the tax was paid.

What are the steps to having my application considered?

- Once you submit your forms (AAB application and Cannabis Cultivation Tax Additional Information) along with supporting evidence, it will be received by the AAB and forwarded to staff to review.
 - County staff will review your application and documentation submitted and compare it to available information, including satellite imagery, state tax records, and other information to determine whether enough information is provided to pursue stipulated settlement with the applicant, or if the matter will move to an assessment appeals hearing process.
- Staff can either:
 - Work with taxpayer to arrive at a stipulated agreement (if the amount requested is supported by documentation and appears accurate), of which the applicant and staff will recommend approval to the AAB, or;
 - If staff and the taxpayer cannot come to resolution, forward the matter to the hearing officer or AAB to hold a hearing on the matter.
 - If your request needs to go to the hearing officer or AAB for further review you will receive instructions on when to appear.

What is a hearing officer?

- A hearing officer is a neutral third party who is qualified to weigh the facts of a case, issue a ruling on the matter, and make a recommendation to the AAB.
 - The Assessment Appeals Board generally hears appeals dealing with property taxes. However, in this case a subject matter expert on the cannabis excise tax and its related issues may hear these matters if requested by the applicant by checking the box requesting a hearing officer hear that matter, on the Cannabis Cultivation Tax Additional Information form.

For more information, contact:

- The Clerk of the Board's Office at 707-476-2390, or
- The Planning & Building Department at 707-445-7541.