



COUNTY OF HUMBOLDT
PLANNING AND BUILDING DEPARTMENT

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

November 27, 2024

**SUBJECT: 2024 Measure S Cannabis Cultivation Excise Tax Information for
cultivation permit and interim permit holders**

Dear Cannabis Cultivation Permit Holder,

You are receiving this information update because Planning and Building Department permit records indicate you have a valid cultivation permit or interim permit during calendar year 2024. This department is required to submit the cultivation area square footage and type of cultivation to the Treasurer Tax Collector's (TTC) office so they can issue the required tax bills associated with cannabis cultivation.

At the November 5th Board of Supervisor's meeting, the Board directed staff to modify the Measure S rates for the 2024 tax year to:

OUTDOOR: \$0.10 per square foot

MIXED LIGHT: \$0.20 per square foot

INDOOR: \$0.30 per square foot

The cultivation square footage used to calculate the amount of tax owed is based on the square footage and type of cultivation that occurred during this season's operations. These may not be what is approved in your permit, which is why the Department relies on the Temporary Cultivation Reduction (TCR) forms being updated each year. Thank you to those who already have 2024 TCR's on file for your permit. These are the numbers that will be used to calculate the Measure S taxes for your permit. For those of you who may not yet have a 2024 TCR on file **AND** have cultivated less square footage or perhaps cultivated OUTDOOR as opposed to your approved MIXED LIGHT entitlement, we ask the following:

- Please submit a 2024 TCR as soon as possible, **but not later than December 27, 2024**, so we can meet the required mid-January tax billing data submission date. Submit your form to Suzanne Lippre via email slippre@co.humboldt.ca.us or in person at 3015 H Street, Eureka, CA, Attn: Suzanne Lippre. *Please note business hours are Monday-Thursday, 8:30 a.m. to 2:00 p.m., closed on Fridays.*
- Please ensure the permit holder's contact information in the Accela project record and on the submitted 2024 TCR are accurate
- When submitting an updated cultivated square footage, please recall that the Perimeter of the hoophouse/greenhouse is what must be used regardless of the

configuration within the enclosure. You should find these numbers on your approved site plan.

- You can find the TCR form on-line at <https://humboldt.gov/DocumentCenter/View/92481/>
- You can also come to the Planning Department at 3015 H Street in Eureka to pick up and/or drop off your 2024 TCR. *Please note business hours are Monday-Thursday, 8:30 a.m. to 2:00 p.m., closed on Fridays.*
- It may also be helpful to submit available documentation, such as photos, supporting your reduction or changes in your type of cultivation

IF you cultivated your approved entitlement, there is NO ACTION required. The permitted square footage and cultivation type will be used for ALL interim and approved permits that do NOT have a 2024 TCR on file.

We appreciate your attention on this matter as it is extraordinarily expensive for both the county and the permit holder to modify and re-issue new bills after the initial TTC bills are sent in 2025.

As a reminder, should you also have an approved Measure S payment plan with the TTC for unpaid back taxes these need to be paid in full by the established March 2025 deadline.

Questions can be directed to Suzanne Lippre, Administrative Analyst by email at slippre@co.humboldt.ca.us or by calling 707-268-3728. Please include your Assessor Parcel Number and Record Number when emailing, or have it available when you call.

Sincerely,

A handwritten signature in blue ink, appearing to read 'John H. Ford', is written over a light blue grid background.

John H. Ford
Director
Humboldt County Planning & Building Department

Enc/ 2024 Cannabis Cultivation Reduction Form (TCR)
ECC: Cannabis Cultivation Permit holders and Interim Permit Holders



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Cannabis Cultivation Declaration

2024

Use of This Form

Pursuant to section 313-55.4.4 and 314-55.4.4 of the Humboldt County Code regarding "Cultivation Area", this form may be used to declare a temporary reduction in cannabis cultivation. This form may also be used to declare a temporary reduction in intensity of use from mixed light cultivation to outdoor cultivation subject to the below requirements.

Any permanent alterations to a cultivation permit must be made pursuant to section 312-11 et seq. of the Humboldt County Code. Please use one form per application or permit. Stated reductions expire December 31st of the above indicated year.

Requirements

- Per DPS 20-01 this form must be submitted to the Humboldt County Planning and Building Department prior to May 15th of the above indicated year, within 30 days of permit or clearance issuance for new cultivation, or later date if it had not been possible to cultivate sooner. When submitted after the applicable deadline, and where cultivation was not possible, the cause must be documented in writing and submitted with this form. Additional supporting documentation, including photographic evidence, shall be required when requested by staff.
- Unless cultivation area is reduced to zero, an annotated copy of the approved site plan, or a revised site plan reflecting the reductions in cultivation area is required. Site plan revisions must be limited to cultivation area and type only. Other revisions are deemed ineffective when submitted with this form. Site plans demonstrating measures of cultivation area inconsistent with county practices shall not be accepted. Unless specifically authorized by County staff, greenhouses that will not be cultivated in must have their skins removed.
- Where cultivation is temporarily reduced from mixed light to outdoor, all lighting infrastructure relating to mixed light cultivation activities must be removed. Sufficient photographic evidence of the removal is required when submitting this form.

Application / Permit Information

Cultivation

Record Number - Case Type(s)

Assessor Parcel Number(s)

Permit Holder

Permitted :

Reduced to :

Name

Outdoor

sqft

Outdoor

sqft

Contact (If Business)

Phone

Mixed Light

sqft

Mixed Light

sqft

Email

Indoor

sqft

Indoor

sqft

I/we hereby declare that the indicated reduction(s) in cannabis cultivation to the indicated type(s) and/or amount(s) on the indicated parcel(s) are true and correct. I/we agree to onsite inspections for the purpose of compliance with this declaration, and acknowledge that any expansion or deviation from the declared cultivation invalidates this declaration and may result in the revocation of the permit or clearance in accordance with section 312-14 et seq. of Humboldt County Code, or a staff recommendation for denial of the permit or clearance application.

If corporate parties are involved please submit two signatures from the following:
 One signature from the Chairman of the Board, the President or any Vice President

AND

One from the Secretary, any Assistant Secretary, the Chief Financial Officer or any Assistant Treasurer

Each person executing this declaration represents and warrants that he or she is duly authorized and has legal authority to execute and deliver this declaration.

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Sign

Sign