

Public Comment
on H.2



BOS Clerk

From Amber Day <a.day.legalservices@outlook.com>

Date Thu 3/6/2025 12:04 PM

To COB <COB@co.humboldt.ca.us>

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Statement for Board of Supervisors Hearing March 11, 2025

Subject: Public Comment on Revocation of CUP (PLN-12659-CUP) & Measure S Tax Liability APN 217-401-003

Dear Board of Supervisors,

I am submitting this statement on behalf of my client, Joshua Reilly, the current owner of APN 217-401-003, regarding the scheduled revocation hearing for Conditional Use Permit (PLN-12659-CUP) and the associated Measure S tax liabilities.

Background on Property Ownership & Cannabis Cultivation Status

Joshua Reilly purchased this property in September 2023 with the understanding that it had an unapproved Conditional Use Permit (CUP) for cannabis cultivation but had never been legally cultivated.

Prior to his purchase, the property was never fully permitted or used for commercial cannabis cultivation under Measure S.

Mr. Reilly has never engaged in cannabis cultivation on the property and had no intention to do so.

Request for Measure S Tax Adjustment/Removal

The Measure S tax liability for the years 2021-2022 (\$14,146.54) predates Mr. Reilly's ownership. These taxes appear to have been assessed on an inactive permit that was never exercised. Since Measure S taxes are tied to cultivation activity, and no cultivation ever took place under his ownership, Mr. Reilly should not be held responsible for unpaid taxes associated with a prior, unused permit.

To correct this, we respectfully request that the Board:

1. Confirm that the CUP revocation also terminates all future tax liability tied to the permit.
2. Remove or adjust the 2021-2022 Measure S tax liability, given that the permit was never exercised, and no cultivation occurred.
3. Direct County staff to update records to reflect that the permit was never used and should not have been subject to taxation.

Conclusion

Mr. Reilly is willing to comply with all legal requirements for his property but should not bear financial responsibility for unpaid cannabis taxes related to a permit that was never utilized. We urge the Board to acknowledge this unfair tax burden and take corrective action.

Thank you for your time and consideration.

Sincerely,

Amber M Day

Estate and Legal Services

On behalf of Joshua Reilly (emailed)

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