



RE: BOS Clerk

From Ford, John <JFord@co.humboldt.ca.us>  
Date Mon 3/10/2025 12:03 PM  
To a.day.legalservices@outlook.com <a.day.legalservices@outlook.com>  
Cc COB <COB@co.humboldt.ca.us>

Hi Ms. Day:

I wanted to respond to your inquiry. First, I see no evidence that the permit in question was ever transferred to Joshua Reilly. Mr. Reilly is not responsible for the financial obligations of the permit. The revocation of the permit tomorrow will place no obligations for Measure S tax or permit costs on Mr. Reilly.

I do want to give you a courtesy notice that once the permit is revoked, all cannabis related infrastructure needs to be removed from the property. This includes Humboldt County Code 314-55.4.6.6 reads:

**55.4.6.6 Site Restoration upon Termination or Abandonment of Commercial Cannabis Cultivation Sites.** *Upon termination or abandonment of a permitted commercial cannabis cultivation site, the operator and/or property owner shall remove all materials, equipment and improvements on the site that were devoted to cannabis activities, including but not limited to bags, pots or other containers, tools, fertilizers, pesticides, fuels, hoop house frames and coverings, irrigation pipes, water bladders or tanks, pond liners, electrical lighting fixtures, wiring and related equipment, fencing, cannabis and cannabis waste products, imported soil and soil amendments not incorporated into native soil, generators, pumps, and structures not associated with noncannabis permitted use of the site. If any of the above described or related material or equipment is to remain, the operator and/or property owner shall prepare a plan and description of the noncannabis continued use of such material or equipment on the site.*

The Department of Planning and Building will be sending out notices on this if the permit is revoked.

Hope this helps, please contact me if you have any questions.

John H. Ford  
Director of Planning and Building  
(707) 268-3738



**Effective July 1, 2024, the Humboldt County Planning and Building Department will reduce the in-person counter service hours. The new hours of operation will be from 8:30 a.m. to 2:00 p.m., Monday through Thursday, with the counter closed on Fridays.**

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**From:** Amber Day <[a.day.legalservices@outlook.com](mailto:a.day.legalservices@outlook.com)>

**Sent:** Thursday, March 6, 2025 12:04 PM

**To:** COB <[COB@co.humboldt.ca.us](mailto:COB@co.humboldt.ca.us)>

**Subject:** BOS Clerk

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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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