

**RESOLUTION OF THE ZONING ADMINISTRATOR  
OF THE COUNTY OF HUMBOLDT**

**Resolution Number: 26-**

**Records Number: PLN-11735-CUP**

**Assessor's Parcel Numbers: 316-175-021**

**Resolution by the Zoning Administrator of the County of Humboldt certifying compliance with the California Environmental Quality Act and denying the Jason Gabriel Conditional Use Permit.**

**WHEREAS, Jason Gabriel**, submitted an application on December 9, 2016, for a Conditional Use Permit for 9,950 square feet of existing outdoor cannabis cultivation; and

**WHEREAS**, on November 19, 2018, an Interim Permit was issued for an existing 9,950 square feet of outdoor cannabis cultivation.

**WHEREAS**, Interim permits issued to applicants were subject to taxation pursuant to Humboldt County Code; and

**WHEREAS**, on December 9, 2025, Board of Supervisors directed the Planning and Building Department to schedule denial hearings for all permits that had not entered a payment plan and still owed Measure S taxes as of December 31, 2025; and

**WHEREAS**, this applicant has unpaid Measure S taxes of \$13,004.15 and did NOT establish a payment plan for those taxes owed; and

**WHEREAS**, a letter was sent to the applicant on February 6, 2026, notifying them that the application is in violation of Humboldt County Code due to the unpaid and overdue Measure S taxes, and that the application was being scheduled for a hearing with the Zoning Administrator on April 16, 2026, for consideration of denial of the application; and

**WHEREAS**, the February 6, 2026, letter identified that if the Measure S taxes were paid by March 20, 2026, the permit would be removed from the agenda for consideration of permit denial; and

**WHEREAS**, the required Measure S taxes had not been paid by March 20, 2026; and

**WHEREAS**, the Zoning Administrator held a duly-noticed public hearing on May 7, 2026, and reviewed, considered, and discussed the denial for this Conditional Use Permit and reviewed and considered all public testimony and evidence presented at the hearing.

**WHEREAS**, the project is statutorily exempt from environmental review pursuant to Section 15270 of the State CEQA Guidelines (projects which are disapproved); and

**Now, THEREFORE BE IT RESOLVED,** that the Zoning Administrator makes all the following findings:

**1. FINDING:**                    **Project Description:** Denial of a Conditional Use Permit for 9,950 square feet of existing outdoor cannabis cultivation.

**EVIDENCE:**    a) Project Files: PLN-11735-CUP

**2. FINDING:**                    **CEQA.** The requirements of the California Environmental Quality Act have been complied with. The project is statutorily exempt from CEQA as it is a project which is not approved.

**EVIDENCE:**    a) Section 15270 of the CEQA Guidelines

**3. FINDING:**                    The proposed development does not conform with all applicable standards and requirements of the Humboldt County code due to the failure to pay the required Measure S taxes.

**EVIDENCE:**    a) Pursuant to the HCC in effect at the time *In addition to any requirements imposed by Title III, each person issued a commercial marijuana cultivation permit shall pay an annual tax of one dollar (\$1.00) per square foot of outdoor cultivation area, two dollars (\$2.00) per square foot of mixed-light cultivation area or three dollars (\$3.00) per square foot of indoor cultivation area.*

b) This application held a valid Interim Permit and has outstanding cultivation taxes of \$13,004.15.

## DECISION

**NOW, THEREFORE**, based on the above findings and evidence, the Humboldt County Zoning Administrator does hereby:

- Adopt the findings set forth in this resolution; and
- **Deny** the Conditional Use Permit for Jason Gabriel based upon the Findings and Evidence; and

Adopted after review and consideration of all the evidence on **May 7, 2026**.

I, John H. Ford, Zoning Administrator of the County of Humboldt, do hereby certify the foregoing to be a true and correct record of the action taken on the above-entitled matter by said Zoning Administrator at a meeting held on the date noted above.

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John H. Ford, Zoning Administrator,  
Planning and Building Department