



# COUNTY OF HUMBOLDT

For the meeting of: 10/27/2020

---

File #: 20-1356

---

**To:** Board of Supervisors

**From:** Planning and Building Department

**Agenda Section:** Consent

**SUBJECT:**  
Adoption of Ordinance Amending the Tax Code

**RECOMMENDATION(S):**  
That the Board of Supervisors:

1. Determine that the ordinance amendments are exempt from the California Environment Quality Act (CEQA) pursuant to CEQA Guidelines sections 15050(c)(2) and 15060(c)(3);
2. Adopt Ordinance No. \_\_\_\_ amending Sections 719-4, 719-6, 719-7 and 719-12 of Chapter 9 of Division 1 of Title VII of the of the Humboldt County Code (Attachment 1); and
3. Direct Planning Staff to prepare and file a Notice of Exemption with the County Clerk and Office of Planning and Research pursuant to the California Environmental Quality Act.

**SOURCE OF FUNDING:**  
The salary funding for preparing this staff report is included is in the General Fund contribution to the Long Range Planning unit, 1100-282.

**DISCUSSION:**  
On October 6, 2020, the Board introduced the above-referenced ordinance for adoption with a directive to the Clerk of the board to publish a pre-adoption summary of the ordinance and set the ordinance for adoption at least one week away. The Board also adopted a resolution with evidence supporting a determination that the amendments are exempt from CEQA pursuant to Guidelines sections 15050(c)(2) and 15060(c)(3). The recommended action will complete adoption of the ordinance and result in publication of a post-adoption summary.

**FINANCIAL IMPACT:**  
The purpose of this item is to help ensure payment of the cannabis cultivation tax. If adopted, the Ordinance will likely increase tax revenue from permitted cannabis cultivation operations in the County.

**STRATEGIC FRAMEWORK:**

This action supports your Board's Strategic Framework by facilitating the establishment of local revenue sources to address local needs.

**OTHER AGENCY INVOLVEMENT:**

None

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

The Board could choose not to adopt the ordinance but that is not recommended because doing so will not improve collection of cannabis taxes due to the County.

**ATTACHMENTS:**

1. Ordinance amending Sections 719-4, 719-6, 719-7 and 719-12 of Chapter 9 of Division 1 of Title VII of the of the Humboldt County Code.
2. Post-Approval Ordinance Summary.

**PREVIOUS ACTION/REFERRAL:**

Board Order No.: N/A

Meeting of: October 6, 2020

File No.: 20-1299