



# COUNTY OF HUMBOLDT

For the meeting of: 5/7/2026

---

File #: 26-444

---

**To:** Zoning Administrator  
**From:** Planning and Building Department  
**Agenda Section:** Consent

SUBJECT:

Denial of Seventeen (17) Cannabis Permit Applications Due to failure to meet Measure S tax obligations by the deadlines set forth by the Board of Supervisors.

Assessor Parcel Numbers: 216-074-002, 316-191-010, 316-191-016, 316-172-019, 107-124-005, 223-041-007, 221-121-009, 316-175-021, 216-023-014, 316-172-014, 104-192-019, 522-032-004, 215-051-002, 104-143-014, 531-011-010, 531-011-009, 210-221-023, 404-111-013, 316-174-015, 316-172-022

Record Numbers: PLN-11173-CUP, PLN-11187-SP, PLN-11189-SP, PLN-11465-CUP, PLN-11521-ZCC, PLN-11585-ZCC, PLN-11735-CUP, PLN-12021-CUP, PLN-12266-CUP, PLN-12288-ZCC, PLN-12353-CUP, PLN-12849-CUP, PLN-12858-CUP, PLN-12861-CUP, PLN-13124-SP, PLN-13345-CUP, PLN-13375-CUP

Location: In the unincorporated areas of Humboldt County, see Attachment 1A.

Denial of Ten (10) Conditional Use Permits, Three (3) Special Permits, and Four (4) Zoning Clearance Certificates

RECOMMENDATION(S):

That the Zoning Administrator:

1. Adopt the resolutions, (Attachments 2-18) which does the following:
  - a. Finds that the cannabis permit application projects are statutorily exempt from the California Environmental Quality Act (CEQA) per section 15270 (Projects Which Are Disapproved) of the State CEQA Guidelines; and
  - b. Finds the applications are in violation of Humboldt County Code due to having unpaid Measure S taxes and having failed to enter a payment plan by December 31, 2025.
  - c. Denies Ten (10) Conditional Use Permits, Three (3) Special Permits, and Four (4) Zoning

Clearance Certificates: PLN-11173-CUP, PLN-11187-SP, PLN-11189-SP, PLN-11465-CUP, PLN-11521-ZCC, PLN-11585-ZCC, PLN-11735-CUP, PLN-12021-CUP, PLN-12266-CUP, PLN-12288-ZCC, PLN-12353-CUP, PLN-12849-CUP, PLN-12858-CUP, PLN-12861-CUP, PLN-13124-SP, PLN-13345-CUP, PLN-13375-CUP

DISCUSSION:

**Environmental Review:** The proposed projects are statutorily exempt from the provisions of the California Environmental Quality Act (CEQA) per section 15270 (Projects Which Are Disapproved) of the CEQA Guidelines.

**State Appeal:** These projects are NOT appealable to the California Coastal Commission

**Major Concerns:** Violation of Humboldt County Code due to failure to meet Measure S tax obligations.

**Executive Summary:** For Zoning Administrator consideration are 17 applications, Ten (10) Conditional Use Permits, Three (3) Special Permits, and Four (4) Zoning Clearance Certificates under the Commercial Medical Marijuana Land Use Ordinance (CMMLUO) described below:

1. **PLN-11173-CUP, Terra Organica, APN 216-074-022-000:** Denial of a Conditional Use Permit for 14,400 square feet of existing outdoor cannabis cultivation.
2. **PLN-11187-SP, Redwood Creek Resources LLC, APN 316-191-010-000:** Denial of a Special Permit for 7,490 square feet of existing outdoor cannabis cultivation.
3. **PLN-11189-SP, Eagles & Otters LLC, APN 316-191-016-000:** Denial of a Special Permit for 10,000 square feet of existing outdoor cannabis cultivation.
4. **PLN-11465-CUP, BWA Distributions, Inc, APN 316-172-019-000:** Denial of a Conditional Use Permit for 12,300 square feet of existing mixed-light and 7,000 square feet of existing outdoor commercial cannabis cultivation.
5. **PLN-11521-ZCC, King Range Gardens, APN 107-124-005-000:** Denial of a Zoning Clearance Certificate for 5,000 square feet of existing outdoor cannabis cultivation.
6. **PLN-11585-ZCC, Mattole Meadows LLC, APN 221-121-009-000:** Denial of a Zoning Clearance Certificate for the Retirement, Remediation, and Relocation (RRR) of 5,000 square feet of existing mixed-light cannabis cultivation.
7. **PLN-11735-CUP, Jason Gabriel, APN 316-175-021:** Denial of a Conditional Use Permit for 9,950

square feet of existing outdoor cannabis cultivation.

8. **PLN-12021-CUP, Green Grass Farms, 216-023-014-000**: Denial of a Zoning Clearance Certificate for the Retirement, Remediation, and Relocation (RRR) of 23,762 square feet of existing outdoor cannabis cultivation.
9. **PLN-12266-CUP, The Humboldt Lowdown, APN 316-172-014-000**: Denial of a Conditional Use Permit for 13,172 square feet of existing outdoor cannabis cultivation.
10. **PLN-12288-ZCC, CCR Farms, LLC, APN 104-192-019-000**: Denial of a Zoning Clearance Certificate for the Restoration, Remediation, and Relocation (RRR) of 11,960 square feet of existing mixed-light cannabis cultivation.
11. **PLN-12353-CUP, New Earth Farms, LLC, APN 216-074-022-000**: Denial of a Conditional Use Permit for 27,400 square feet of existing outdoor cannabis cultivation.
12. **PLN-12849-CUP, Sullivan Property Development LLC, APN 531-011-010-000**: Denial of a Conditional Use Permit for 21,345 square feet of existing outdoor cannabis cultivation.
13. **PLN-12858-CUP, Sullivan Property Development LLC, APN 531-011-009**: Denial of a Conditional Use Permit for 17,271 square feet of existing outdoor cannabis cultivation.
14. **PLN-12861-CUP, Abbey Road Farming LLC, APN 210-221-023-000**: Denial of a Conditional Use Permit for 15,236 square feet of existing outdoor cannabis cultivation.
15. **PLN-13124-SP, Sean O’Conner, APN 404-111-013-000**: Denial of a Special Permit for 9,500 square feet of existing outdoor cannabis cultivation.
16. **PLN-13345-CUP, Up the Hill Enterprises, LLC, APN 316-174-015-000**: Denial of a Conditional Use Permit for 21,600 square feet of existing outdoor cannabis cultivation.
17. **PLN-13375-CUP, RVG Humboldt, APN 316-172-022-000**: Denial of a Conditional Use Permit for 13,000 square feet of existing mixed-light cannabis cultivation.

These applications received Interim Permits for existing cannabis cultivation and failed to pay the excise taxes (Measure S) associated with those permits. Interim permits issued to applicants were subject to taxation pursuant to Humboldt County Code. The Board of Supervisors set a deadline of December 31, 2025, for applicants to enter a payment plan for outstanding Measure S taxes. On February 6, 2026, a letter was sent to applicants, who have not entered a payment plan, stating that their application is in violation of Humboldt County Code and will be scheduled for a denial hearing. Applicants had until March 20, 2026, to pay the taxes in full or be taken to the Zoning Administrator

with a recommendation for denial. As of the date of this staff report none of the above referenced applications have resolved their Measure S obligations.

OTHER AGENCY INVOLVEMENT:

Tax Collector.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

1. The Zoning Administrator could elect to direct staff to continue to work with the applicants to resolve the outstanding issues and continue processing the applications in accordance with HCC Section 312-4.1 et seq. However, due to the direction given by the Board of supervisors staff does not recommend this alternative.

ATTACHMENTS:

- 1A. Project Location Sheet
- 1B. Applicant Information
2. 11173 Draft Resolution
3. 11187 Draft Resolution
4. 11189 Draft Resolution
5. 11465 Draft Resolution
6. 11521 Draft Resolution
7. 11585 Draft Resolution
8. 11735 Draft Resolution
9. 12021 Draft Resolution
10. 12266 Draft Resolution
11. 12288 Draft Resolution
12. 12353 Draft Resolution
13. 12849 Draft Resolution
14. 12858 Draft Resolution
15. 12861 Draft Resolution
16. 13124 Draft Resolution
17. 13345 Draft Resolution
18. 13375 Draft Resolution

---

**File #:** 26-444

---

Please contact Kathleen Johnston, Assistant Planner, at [kjohnston@co.humboldt.ca.us](mailto:kjohnston@co.humboldt.ca.us) or 707-441-2630 if you have questions about this item.