

Regulation #	Title	Effective Date:
	Humboldt County	
	Commercial Marijuana Cultivation Tax Administrative Regulations	Revised:

SECTION I: PURPOSE

The purpose of the administrative regulations contained herein is to implement the provisions of Title VII, Division 1, Chapter 9 – “Commercial Marijuana Cultivation Tax” of the Humboldt County Code which relates to the Humboldt County Commercial Marijuana Cultivation Tax Ordinance.

SECTION II: ENABLING ORDINANCE

The establishment of these regulations is authorized by Section 719-10 – “Administration” of the Humboldt County Code in order to implement the provisions of the Commercial Marijuana Cultivation Tax authorized by Chapter 9 of the Humboldt County Code.

SECTION III: DEFINITIONS

The terms defined in Section 719-3 – “Definitions” of the Humboldt County Code shall have the same meaning in these administrative regulations.

SECTION IV: METHOD AND PROCEDURE FOR COLLECTION AND REMITTANCE

The Humboldt County Planning and Building Department shall submit to the Humboldt County Treasurer-Tax Collector’s Office all of the following information, in order for tax bills to be sent out to all property owners whose properties are subject to a commercial marijuana cultivation permit:

1. Name of property owner;
2. Assessor’s Parcel Number of the property subject to a commercial marijuana cultivation permit;
3. Commercial marijuana cultivation permit number;
4. Mailing address of the property subject to a commercial marijuana cultivation permit;
5. Total square footage of the permitted cultivation area; and
6. Calculation of the applicable commercial marijuana cultivation tax, including Consumer Price Index (CPI) increases, based on permitted cultivation area, type of cultivation method utilized and any incentives applied.

Commercial marijuana cultivation tax bills shall be mailed to all property owners according to the information provided by the Humboldt County Planning and Building Department. It is the property owner’s responsibility and obligation to ensure that any and all applicable commercial marijuana cultivation taxes are paid regardless of whether the tax bill pertaining thereto is sent to them, their agents, employees or lessees, and that failure to receive a commercial marijuana cultivation tax bill in no way relieves the property owner of that responsibility and obligation, nor does it give the Humboldt County Treasurer-Tax Collector’s Office reason to cancel any penalties that may be imposed.

Commercial marijuana cultivation taxes are payable at the Humboldt County Treasurer-Tax Collector's Office, 825 Fifth Street, Room 125, Eureka, California 95501. Payments received after 5:00 p.m. Pacific Standard Time shall be considered received the next day.

Payment of commercial marijuana cultivation taxes may be made in legal tender of the United States, by cash, negotiable check or money order made payable to the order of the Humboldt County Treasurer-Tax Collector's Office. Checks or money orders returned by the bank for any reason will incur a processing cost. Partial payments will not be accepted by the Humboldt County Treasurer-Tax Collector's Office.

Payments of commercial marijuana cultivation taxes should not be postdated. Payments are regularly processed through an automated remittance processor and will not be held. When a check is provided as payment, the County will be authorized to either use information from such check to make a one-time electronic funds transfer from the appropriate account or to process the payment as a check transaction. When information from a check is used to make an electronic funds transfer, funds may be withdrawn from the appropriate account as soon as the same day on which the payment is received by the Humboldt County Treasurer-Tax Collector's Office, and the tax payer will not receive the check back from the financial institution.

The Humboldt County Treasurer-Tax Collector's Office cannot change the amount of commercial marijuana cultivation taxes imposed on a property owner. If there is a disagreement with the amount of taxes set forth on a commercial marijuana cultivation tax bill the Humboldt County Planning and Building Department should be contacted.

SECTION V: BILLING CYCLE

The Humboldt County Treasurer-Tax Collector's Office shall mail marijuana cultivation tax bills to property owners for the prior year's permit by January 31 of each year. Payments for marijuana tax bills are due in two (2) installments. Installment payment delinquent dates are March 15 and October 15

Marijuana tax bills shall be issued to all property owners whose marijuana cultivation permit was effective at any point during the prior year.

To illustrate this point, below is the schedule for a typical permit and billing cycle:

- January 31 following the prior calendar year's permit effective date – Bills mailed out.
 - Permit effective date will be different for each permittee. Permit effective dates can be as late as December 31.
- March 15 – First installment payment due, after which penalties apply.
- October 15 – Second installment payment due, after which penalties apply.