



HUMBOLDT COUNTY 2017 EXCISE TAX BILL
 John Bartholomew, Humboldt County Tax Collector
 825 Fifth Street, Room 125, Eureka, CA 95501

PROPERTY INFORMATION		IMPORTANT MESSAGES
ASMT NUMBER: 203-200-000-000	<p align="center">Failure to pay these Excise Taxes will result in revocation of the permit(s) issued for this property.</p>	
PERMIT NUMBERS: 0000-000		
OWNER: Bob Smith		
<p>Bob Smith 123 Main Street Arcata, CA 95540</p>		

EXCISE TAX VALUE

TAX QUESTIONS:
707-476-2450

GROW TYPE	AREA	RATE	VALUE
OUTDOOR	0	1.00	0.00
MIXED LIGHT	9,792	2.00	19,584.00
INDOOR	0	3.00	0.00
TOTAL:			\$19,584.00

SQUARE FOOTAGE x CULTIVATION TYPE RATE = EXCISE TAX TOTAL

1ST INSTALLMENT	2ND INSTALLMENT	TOTAL TAXES
DUE 4/1/2017 DELINQUENT AFTER 4/30/2017 \$ 9,792.00	DUE 11/1/2017 DELINQUENT AFTER 11/30/2017 \$ 9,792.00	\$ 19,584.00

HUMBOLDT COUNTY EXCISE TAXES – 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 203-200-000-000
 PERMIT NUMBERS: 0000-000
 OWNER: Bob Smith
 123 Main Street
 Arcata, CA 95540

2017
2ND
 INSTALLMENT

MAKE CHECKS PAYABLE TO:
 HUMBOLDT COUNTY TAX COLLECTOR
Please cut off and include this stub with your payment or note the property's Asmt Number on your check.

November 1, 2017	9,792.00
<i>Delinquent after 11/30/2017, add 25% penalty</i>	2,448.00
Total Amount Due if Paid on or after 12/1/2017	12,240.00
<i>(Penalty increases an additional 10% on the first of each subsequent month, up to 100%)</i>	

NOV	9,792.00	JAN	13,219.20	MAR	15,177.60	MAY	17,136.00	JULY	19,094.40	SEPT	19,584.00
DEC	12,240.00	FEB	14,198.40	APR	16,156.80	JUNE	18,115.20	AUG	19,584.00	OCT	19,584.00

HUMBOLDT COUNTY EXISE TAXES – 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 203-200-000-000
 PERMIT NUMBER: 0000-000
 OWNER: Bob Smith
 123 Main Street
 Arcata, CA 95540

2017
1ST
 INSTALLMENT

MAKE CHECKS PAYABLE TO:
 HUMBOLDT COUNTY TAX COLLECTOR
Please cut off and include this stub with your payment or note the property's Asmt Number on your check.

April 1, 2017	9,792.00
<i>Delinquent after 4/30/2017, add 25% penalty</i>	2,448.00
Total Amount Due if Paid on or after 5/1/2017	12,240.00
<i>(Penalty increases an additional 10% on the first of each subsequent month, up to 100%)</i>	

APR	9,792.00	JUNE	13,219.20	AUG	15,177.60	OCT	17,136.00	DEC	19,094.40	FEB	19,584.00
MAY	12,240.00	JULY	14,198.40	SEPT	16,156.80	NOV	18,115.20	JAN	19,584.00	MAR	19,584.00



COUNTY OF HUMBOLDT
PLANNING AND BUILDING DEPARTMENT
CANNABIS SERVICES DIVISION

3015 H Street • Eureka CA 95501
Phone: (707) 445-7541 • Fax: (707) 268-3792
<http://www.humboldt.gov/156>

AFFIDAVIT: PROPERTY DESIGNATION, CANNABIS TAXES, AND ALLOTMENT

By affixing my signature to this affidavit, I hereby declare that:

(1) I am the owner of record for the property recorded as:

APN: _____-_____-_____-_____

(2) I acknowledge and understand that all commercial cannabis grown on my property by me, or my agents or employees or lessees, pursuant to an approved cannabis cultivation permit from the County of Humboldt, will be subject to the Humboldt County Commercial Marijuana Cultivation Tax Ordinance (Title VII, Division 1, Chapter 9 of the Humboldt County Code); and

(3) I acknowledge and understand that the Humboldt County Treasurer-Tax Collector's Office will send me, or my agents or employees or lessees, an annual cannabis tax bill that will be due and payable according to the terms specified in the Humboldt County Commercial Marijuana Cultivation Tax Ordinance; and

(4) I acknowledge and understand that it is my responsibility and obligation to ensure that the cannabis tax liens are satisfied whether the cannabis tax bill is sent to me, or my agents or employees or lessees, and that failure to receive a cannabis tax bill in no way relieves me, the property owner, of that responsibility and obligation, nor does it give the Humboldt County Treasurer-Tax Collector reason to cancel any penalties that may be imposed.; and

(5) I acknowledge and understand that this property has been approved for the following:

- Permit Number:
- Type of Grow:
- Square Footage of Authorized Grow Area:

I declare under penalty of perjury, under laws of the State of California, that the information provided on this affidavit is true and correct and that I am the owner authorized to sign on behalf of the property listed herein.

Affiant Signature: _____

Printed Name: _____

Date: _____

For Department Use only:

Department Signature: _____ Date: _____

- The following was proposed by Humboldt County and the California Association of County Treasurers and Tax Collectors (CACTTC), and it received input and support from the Rural County Representatives of California (RCRC); but we were unable to get any Legislators to author the proposal for the 2017 year:

Revenue and Taxation Code, Division 2, Part 1.7, Chapter 3.92

Revenue and Taxation Code section 7299.

- a) Any tax imposed by a county upon the cultivation, dispensing, manufacturing, production, processing, preparation, storage, provision, donation, sale, or distribution of cannabis or cannabis products, levied under any provision of law, may be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes. The ordinance imposing such a tax may provide that the tax, including any penalties and interest thereon, is a lien upon any real property on which the cultivation, dispensing, manufacturing, production, processing, preparation, storage, provision, donation, sale, or distribution is located, which may be collected on the secured roll, subject to the same lien priority and the same penalties and the same procedure and sale in case of delinquency as provided for taxes on the secured roll.
- b) Any tax collected pursuant to this section shall be subject to applicable voter approval requirements imposed by law.
- c) As used in this section, "cannabis" includes without limitation both cannabis as defined in Section 19300.5 of the Business and Professions Code and marijuana as defined in Section 26001 of the Business and Professions Code.
- d) The methods of collection set forth in this section are cumulative and not exclusive. This section does not limit or prohibit the collection of any fee, charge, or tax upon, or related to, the activities set forth in subdivision (a) as otherwise provided by law. This section shall not be construed as a limitation upon the taxing or collection authority of a county as otherwise provided by law.