



BOARD OF SUPERVISORS
COUNTY OF HUMBOLDT

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March 17, 2026

Senator Rosilicie Ochoa Boch
California State Senate
District 19 capitol Office
1021 O Street, Suite #7220

Re: Opposition to Senate Bill 1402

Dear Senator,

On behalf of the County of Humboldt, I am writing to respectfully express our opposition to SB 1402. While we appreciate the bill's intent, we are concerned that the proposed reduction of the time to hear evidence and make a final determination on Assessment Appeals Applications, from the current two years to just six months, creates significant operational challenges for counties as well as applicants. Humboldt County processes rely on the flexibility of the two-year timelines to ensure that a thorough review and fair hearing is conducted. Compressing these timelines could unintentionally harm applicants by reducing the time available for applicants and the Assessor to exchange information in advance of a hearing. For smaller counties, such as Humboldt, there is continuous struggle with staffing levels in both the Clerk of the Boards office and the Assessors office. To shorten the timeline would cause operational impacts on both the departments.

Additionally, Assessment Appeals Board hearings are built around 45-day noticing requirements. A mandatory six-month final determination standard conflicts with operational realities and increases the risk of default on appeals.

Lastly, we are also concerned that this would burden Assessment Appeals Boards (AAB) to hear more cases each meeting. Our County already has a challenge filling the Assessment Appeals Board vacancies and the volume and length of meetings may deter applicants from serving on the AAB Board.

For these reasons, Humboldt County is opposed to SB 1402.

Sincerely,

Mike Wilson, Chair
Humboldt County Board of Supervisors

cc: Senator Mike McGuire
 Assemblymember Chris Rogers