



# COUNTY OF HUMBOLDT

For the meeting of: 3/17/2026

---

File #: 26-207

---

**To:** Board of Supervisors

**From:** Clerk of the Board

**Agenda Section:** Consent

**Vote Requirement:** Majority

**SUBJECT:**

Opposition Letter to Senate Bill 1402

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Authorize the Chair to sign the Letter of Opposition; and
2. Authorize the County Administrative Officer to continue advocacy on this bill throughout the remainder of the 2026 legislative session.

**STRATEGIC PLAN:**

This action supports the following areas of your Board's Strategic Plan.

Area of Focus: Core Services/Other

Strategic Plan Category: 9999 - Core Services/Other

**DISCUSSION:**

Senate Bill 1402 has proposed a 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. This would create 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. To shorten the timeline would cause operational impacts to both the Clerk of the Board's Office and the Assessor Office. It would also impact the Assessment Appeals Board (AAB) members, as they would have larger volume of appeals and lengthy meetings to meet these deadlines. For these reasons, Humboldt County should oppose SB 1402

**SOURCE OF FUNDING:**

General Fund

**FINANCIAL IMPACT:**

SB 1402 would cause a need to increase the Assessment Appeals Budget for board members stipend and travel reimbursement as they would have additional meetings to manage. The added costs are undetermined at this time.

**STAFFING IMPACT:**

Clerk of the Board and Assessor's Office staffing would be impacted as the need to hold additional meetings would be required.

---

**File #:** 26-207

---

**OTHER AGENCY INVOLVEMENT:**

None

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

Board discretion

**ATTACHMENTS:**

SB 1402

**PREVIOUS ACTION/REFERRAL:**

Meeting of: N/A

File No.: N/A