California State
Board *of* **Equalization**

CALIFORNIA STATE BOARD OF EQUALIZATION

WORKFORCE AND SUCCESSION PLAN

Publication 279 | 2026-2030

Table of Contents

Message from the Executive Director

The State Board of Equalization's mission is to serve all Californians through fair and transparent administration of Property Tax, the Alcoholic Beverage Tax, and the Tax on Insurers, to strengthen communities and support state and local government services.

As we look ahead, our ability to deliver on our mission depends on thoughtful planning today. Our workforce and succession planning efforts are not optional exercises; they are essential to our organization's success and are critical tools for ensuring the agency's continuity, stability, and long-term accomplishments.

The leadership of the State Board of Equalization has guided our workforce planning efforts with great care, balancing our operational realities with the unique challenges that we face in state government.

Our work highlights that succession planning is not a one-person task. Every employee has a role to play. Whether you're a supervisor or trainer developing others, an analyst documenting processes, or you are preparing yourself for future opportunities, your engagement matters. I encourage every employee in every unit to take ownership of our future workforce.

Thank you for your commitment and partnership in this essential effort.

Executive Director
January 1, 2026

Our Agency

STATE BOARD OF EQUALIZATION

BOARD MEMBERS

Ted Gaines	Sally J. Lieber	Antonio Vazquez	Mike Schaefer	Malia M. Cohen
First District	Second District	Third District	Fourth District	State Controller

The State Board of Equalization (BOE) is constitutionally and statutorily responsible for overseeing the assessment practices of the state's 58 County Assessors, who establish values for over 13 million property assessments each year. In addition, the BOE assesses the property of regulated railroads, specific public utilities, and assesses and collects the private railroad car tax. Properties assessed by the BOE, and properties assessed locally by County Assessors, comprise California's property tax base.

The Board is composed of five members who serve concurrent four-year terms. One Member is elected from each of California's four Equalization Districts, and the State Controller, elected statewide, serves as the Board's fifth Member. Together, the four district-elected Board Members represent approximately 10 million constituents across their respective districts. The Board appoints an Executive Director to lead the agency and oversee the operations and activities of BOE staff.

Members of the State Board of Equalization (the Board) meet monthly in Sacramento and play a significant role in the assessment and administration of property taxes by issuing rules and regulations and setting policy regarding the BOE's tax programs. The Board hears and decides taxpayer appeals of valuations and audits of state-assessed companies related to property tax, and hearings regarding the Alcoholic Beverage Tax and Tax on Insurers Programs. The Board's monthly public meetings also offer interested parties the opportunity to participate in the formulation of rules and regulations adopted by the Board and to interact with the Members as they carry out their official duties.

AGENCY

In 1879, the BOE was established under the California Constitution to regulate county assessment practices, equalize county assessment ratios, and assess properties of intercounty railroads. Subsequent constitutional and statutory amendments directed the BOE to administer tax, fee, and appellate programs to support state and local government. Today, the BOE focuses on its Constitutional responsibilities, including oversight of California's Property Tax, Alcoholic Beverage Tax, and Tax on Insurers.

Each of the BOE's constitutional and statutory duties is critical to promoting a consistent and uniform property tax system throughout the state. The BOE's Property Tax Program is concentrated in the following areas:

- Valuation of state-assessed public utility and railroad property. The total value for the state-assessed roll is approximately $165 billion annually.
- Administration and collection of taxes for the Private Rail Car Tax Program. The total tax is approximately $12.0 million annually.
- Mapping and assigning tax rate area numbers to each geographical area in the state, with a different distribution of revenues among taxing jurisdictions.
- Co-administration of the Welfare Exemption with County Assessors.
- Administration of the Legal Entity Ownership Program.
- Providing guidance to County Assessors to promote uniformity and consistency in assessment throughout the state.
- Conduct assessment practices surveys (compliance audits) to ensure County Assessors' practices and procedures comply with all statutory and regulatory provisions and utilize proper appraisal practices. County Assessors produce an assessment roll for locally assessed property in each of the 58 California counties. The total value of the locally assessed roll and the BOE state-asssessed roll, is approximately $9.1 trillion, contributing $100.0 billion to schools, counties, cities, and special districts.

The Alcoholic Beverage Tax is a per-gallon excise tax collected on the sale, distribution, or importation of alcoholic beverages in California. The administration of this tax is closely related to the licensing of people dealing in alcoholic beverages in this state, which is overseen by the California Department of Alcoholic Beverage Control (ABC). The BOE is responsible for all legal functions related to the Alcoholic Beverage Tax, including disclosure issues such as Public Records Act requests and the Information Practices Act, and all adjudicatory functions, including appeals for claims for refund and petitions for redetermination denials. BOE has entered into an Interagency Agreement (IAA) with the California Department of Tax and Fee Administration (CDTFA) to assist BOE in administering this program, including registration, account maintenance, billing, collection, and compliance audits. The BOE's Taxpayers' Rights Advocate assists taxpayers on matters regarding the Alcoholic Beverage Tax.

The Tax on Insurance Program is jointly administered by the BOE, the California Department of Insurance (CDI), and the State Controller's Office (SCO). Insurance companies that have received authority from the CDI to transact insurance business in California are called "admitted insurers" and may be subject to as many as three California insurance taxes and the Tax on Insurers. The BOE is responsible for adjudicatory functions, including appeals for claims for refund and petitions for redetermination denials. Through an interagency agreement, CDTFA issues deficiency assessments and refunds, and receives appeals on behalf of the BOE.

The BOE's major reorganization in July 2017, coupled with a surge in senior staff retirements, a complete turnover of the district-elected Board in 2019, and the worldwide COVID-19 pandemic in 2020, presented significant challenges to the agency. Despite these obstacles, under the Board's strategic leadership, the BOE has undergone a remarkable transformation. The agency's reconfiguration from a large, traditional hierarchical state agency to an agile, efficient, and flat organization has fostered greater responsiveness, hands-on decision-making, enhanced and effective policy development, improved succession planning, and value-added management communications. The operational efficiencies achieved have facilitated the uninterrupted delivery of essential services to state and local governments. This success reflects the dedication of every BOE employee and the Board's unwavering support of the agency.

This workforce and succession management plan builds on past successes to ensure the BOE maintains continuity of institutional knowledge, mitigates the risks associated with the retirement of experienced tax professionals, and equips our agency with the tools necessary to develop the next generation of property tax experts.

BOE's Strategic Direction 2026 to 2030

As part of the strategic goals and risks identified in BOE's State Leadership Accountability Act (SLAA) reports, the BOE's 2026-2030 Workforce and Succession Management Plan outlines clear strategies to identify, address, and resolve workforce-related risks that could impact the agency's long-term performance and service delivery.

This plan arrives at a critical time as we navigate a changing workforce landscape characterized by generational shifts and heightened competition for talent. With most of our experienced staff at retirement age, and newer generations entering public service with different values, priorities, and career outlooks, we cannot rely on past practices to succeed.

At BOE, we are committed to strengthening our internal capacity, supporting leadership continuity, and championing a workforce that can adapt quickly with the agility needed to carry out our mission in a constantly evolving environment. This means investing in knowledge transfer, leadership development, and recruitment strategies that appeal to a broader talent pool, while fostering an inclusive and adaptive culture that supports all employees at every career stage.

BOE'S MISSION

To serve Californians through fair and transparent administration of Property Tax, the Alcoholic Beverage Tax, and the Tax on Insurers to strengthen communities and support state and local government services.

BOE'S VISION

To be a high-performing, innovative public agency delivering exceptional tax administration services with transparency, integrity, and accountability.

BOE'S CORE ORGANIZATION VALUES

BOE'S STRATEGIC PLAN GOALS 2026 to 2030

Goal 1	Goal 2	Goal 3
Modernize Our Core Tax Administration Functions by Leveraging Technological Solutions	Advance Workforce Development to Ensure Agency Capacity and Resilience	Streamline Internal Processes for Greater Efficiency

STRATEGIC WORKFORCE GOALS AND OBJECTIVES

The BOE is dedicated to investing in its employees' professional growth and development and acknowledges their contributions to the agency's overall success. As an agency, we strive to offer our employees professional growth opportunities and provide them with the necessary tools to excel in their roles. The BOE's leadership will continue to advocate for an effective statewide civil service process while improving organizational and program efficiencies.

BOE's 2026-2030 Strategic Plan Goals include investing in our workforce to ensure capacity and resilience. Each goal is supported by clear objectives and performance measures, enabling BOE to track progress, assess outcomes, and maintain accountability.

BOE 2026-2030 Strategic Workforce Objectives

2.1 Strengthen Recruitment and Onboarding

2.2 Develop Future Leaders

2.3 Foster a Culture of Engagement and Innovation

The plan is designed to be a living framework, one that supports informed decision-making and allows leadership to adjust strategies as conditions evolve while remaining aligned with Board priorities.

ENVIRONMENTAL FACTORS

The examination and recognition of potential internal and external factors impacting BOE's workforce and succession planning must be addressed before a comprehensive plan can be developed and implemented.

Internal Environmental Factors

- **Aging Workforce and Retirements**

  A significant portion of BOE's workforce is likely nearing retirement eligibility. This will result in a loss of institutional knowledge and increase the need for succession planning, mentoring, and knowledge transfer efforts.

- **Skills Gaps and Evolving Job Functions**

  BOE's functions are increasingly reliant on data analytics, advanced property valuation methods, and modern audit practices. Gaps may exist between current staff competencies and the skills required for the future.

- **Organizational Structure and Classification Limitations**

  Outdated job classifications for appraiser and auditor-appraiser positions limit our recruitment efforts. The prohibition on using technical specialist classifications in use by other California state tax entities hinders promotional opportunities for staff and adversely affects the retention of experienced tax professionals.

- **Employee Engagement and Morale**

  Internal communication, leadership practices, and career development and recognition opportunities will play a role in retention and productivity. Unaddressed morale issues could lead to turnover or performance issues.

External Environmental Factors

- **Statewide Budget Constraints and Funding Volatility**

  The BOE's workforce planning will be shaped by fluctuations in state revenue, which may impact staffing levels, hiring timelines, and training resources.

- **Demographic Shifts in the Labor Market**

  California's labor market is undergoing a generational shift. Younger workers, including millennials and Gen Z, are increasingly prioritizing flexibility, purpose-driven work, and professional development over the traditional model of lifelong employment with a single employer. To remain competitive and attract top talent, our workforce strategy must evolve accordingly.

- **Legislative and Regulatory Changes**

  In recent years, new laws related to property taxation have introduced new responsibilities that require augmentation of programs, training, and additional staffing.

- **Technology Advances and Digital Transformation**

  As the BOE moves toward modernizing our legacy systems and data tools for property assessment and our audit work, the workforce must adapt accordingly. This means training current staff and recruiting new technical staff.

- **Competition for Talent**

  BOE competes with the County Assessors and other public agencies for skilled appraisal and auditor-appraisal professionals, executive leadership, and analyst positions.

PLANNING METHODOLOGY

The 2017 reorganization of the BOE led to a wave of senior staff and manager retirements, necessitating the restoration of these important roles and resulting in higher-than-normal vacancy levels and delays due to the absence of a dedicated recruitment team. As such, the BOE's previous workforce and succession management plan, covering the period from 2020 to 2025, was primarily focused on developing our property tax leaders and implementing effective recruitment strategies. Our previous plan recognized that leaders with emotional intelligence competencies would add considerable value to our plans rather than simply relying on technical skills. Through the development of our leaders, who were encouraged to work closely and collaboratively with their teams, we aligned our employees around our vision to rebuild, revitalize, and modernize the agency, while enriching the capabilities of our team. At the same time, we implemented plans to prepare staff for leadership roles, right-sized agency resources, and implemented effective recruitment strategies.

The BOE's updated Workforce and Succession Management Plan for 2026-2030 builds upon past lessons and prepares the agency to develop a resilient and proactive employment model that reflects the evolving values of the future workforce and the agency's needs.

As a small agency, our updated plan focuses on the entire agency, as challenges in one area affect the rest of the agency. Specifically, our plan addresses the following priorities:

Plan for higher turnover and build systems to accelerate new hire integration

Focus on developing institutional knowledge transfer processes

Create and maintain internal and external talent pipelines

Workforce Overview

The BOE continues to experience workforce trends consistent with those seen across the State of California. Data analysis reveals that an increasing number of key leadership and technical positions are approaching or surpassing retirement eligibility, thereby creating a heightened level of organizational risk.

At the same time, BOE's outdated classification series and ongoing shortages of candidates in the property appraisal and auditor fields have intensified competition for qualified candidates. These factors have made it more difficult to fill vacancies quickly and preserve the BOE's valuable institutional knowledge.

This workforce plan examines these dynamics in greater detail and outlines both short-term and long-term strategies to mitigate risks, strengthen succession planning, and ensure continued operational stability across the agency.

WORKFORCE PROFILE

As part of the environmental scan, it was essential to understand the current composition of the BOE's workforce. This data is used within the risk assessment and aids in identifying potential gaps and risks, specifically from a recruitment standpoint. This data supports succession planning and informs strategic decisions from a diversity, equity, and inclusion perspective.

The following charts and information represent comparisons of BOE's current workforce versus the state civil service.

Table 1: Age Distribution Comparisons

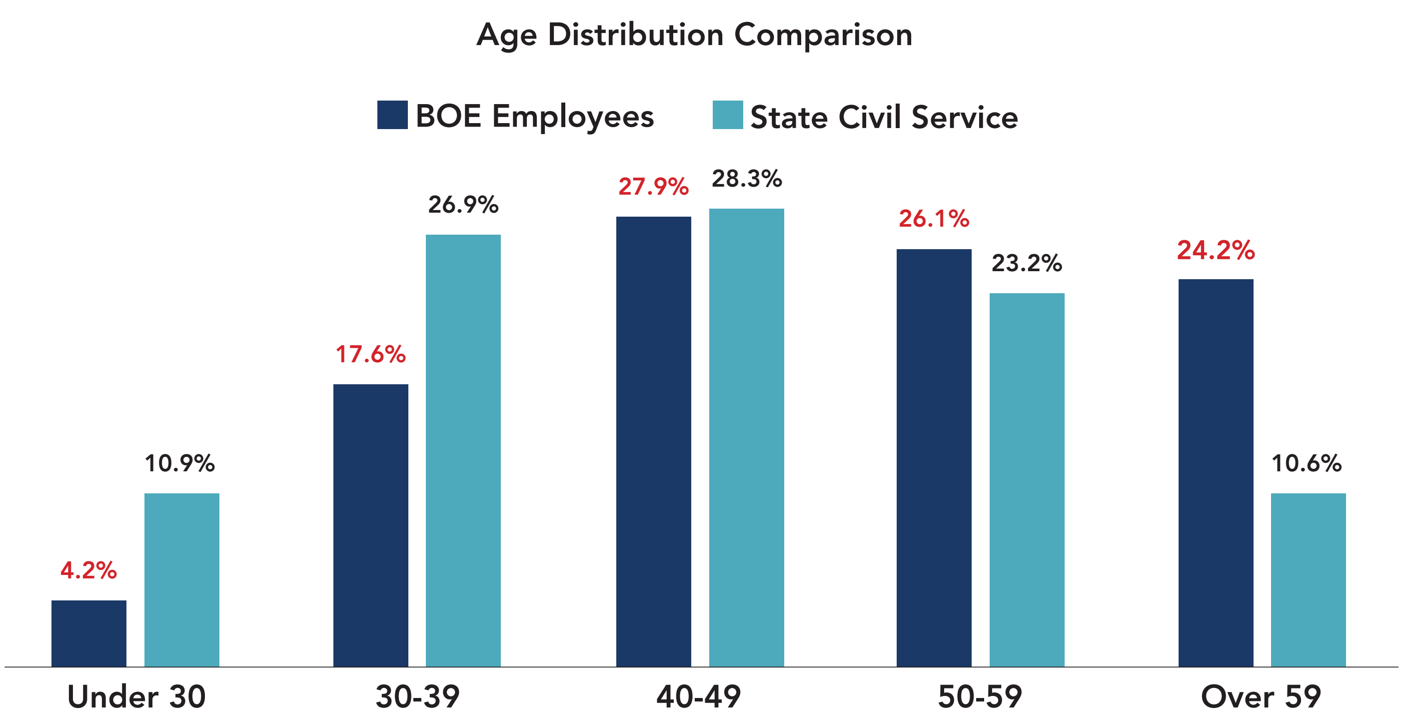
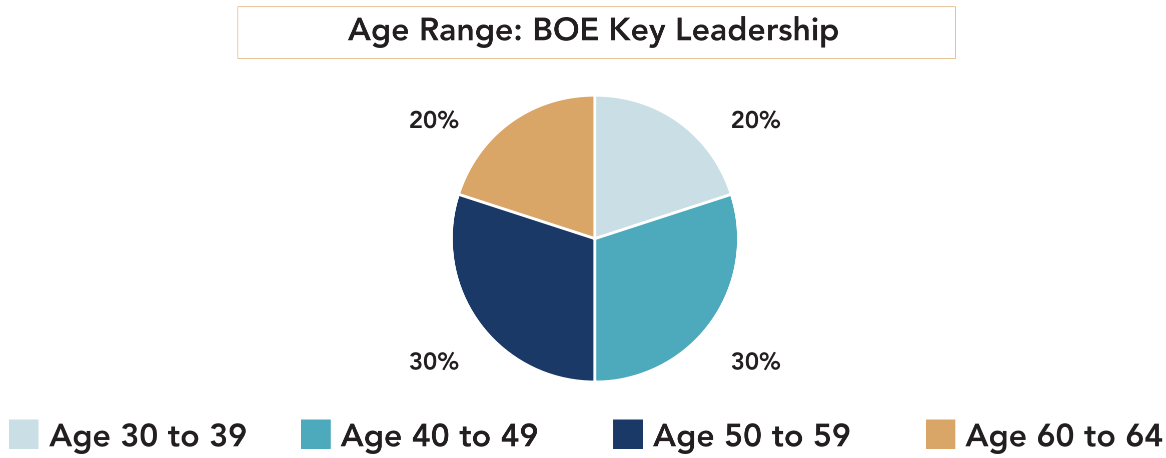
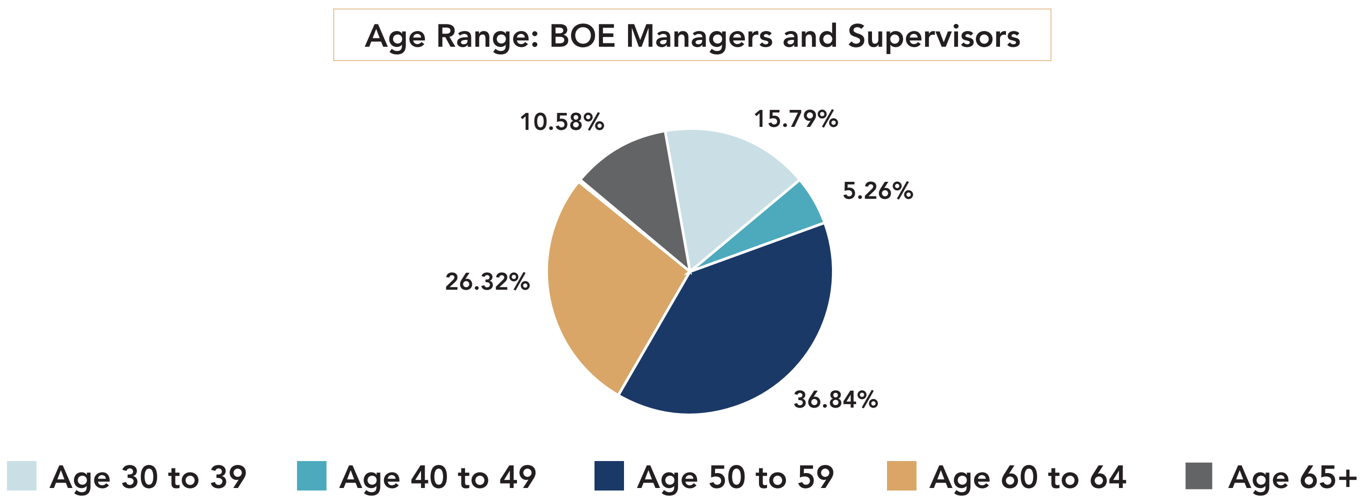


Table 2: Age Distribution by BOE Organizational Hierarchy





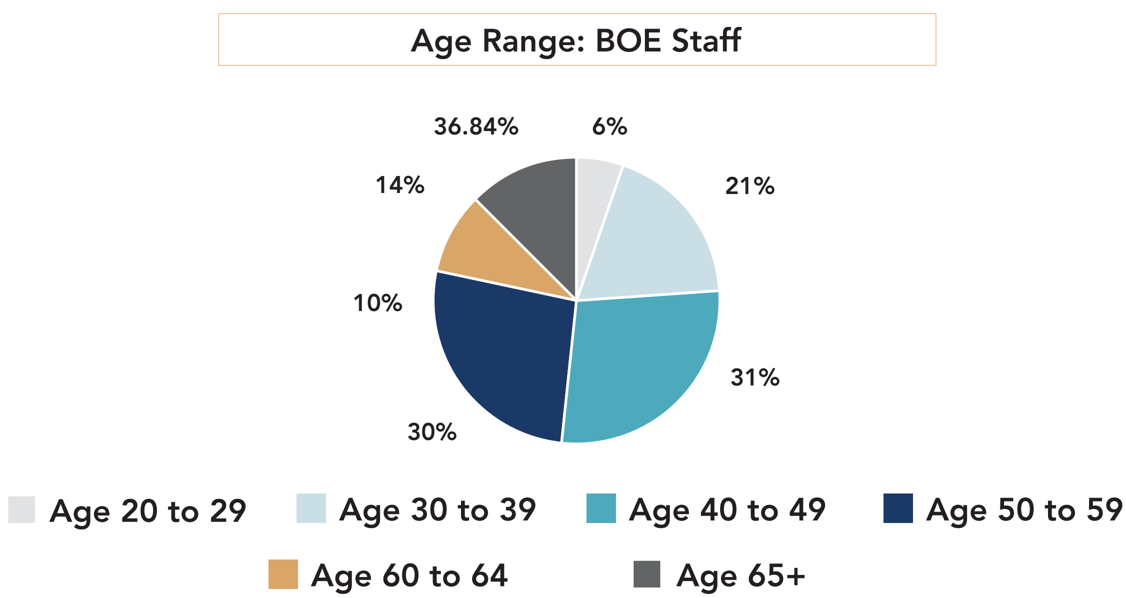


Table 3: Years of State Service All BOE Employees

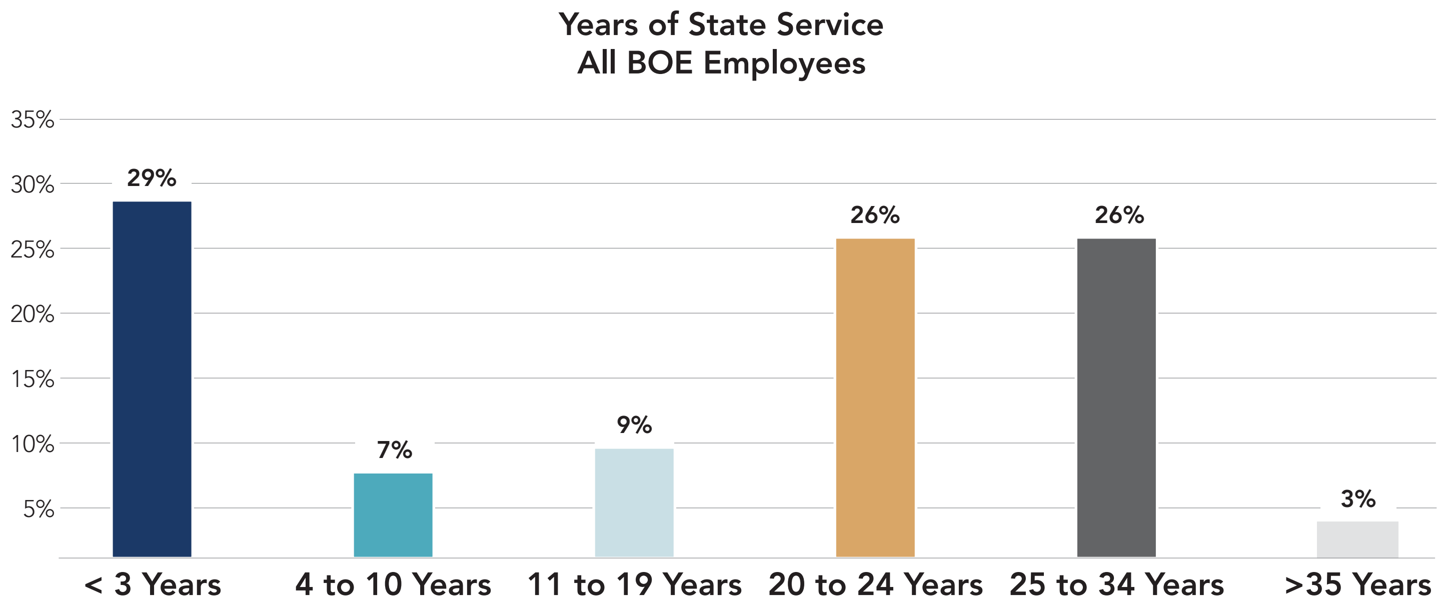


Table 4: Years of State Service by BOE Organizational Hierarchy

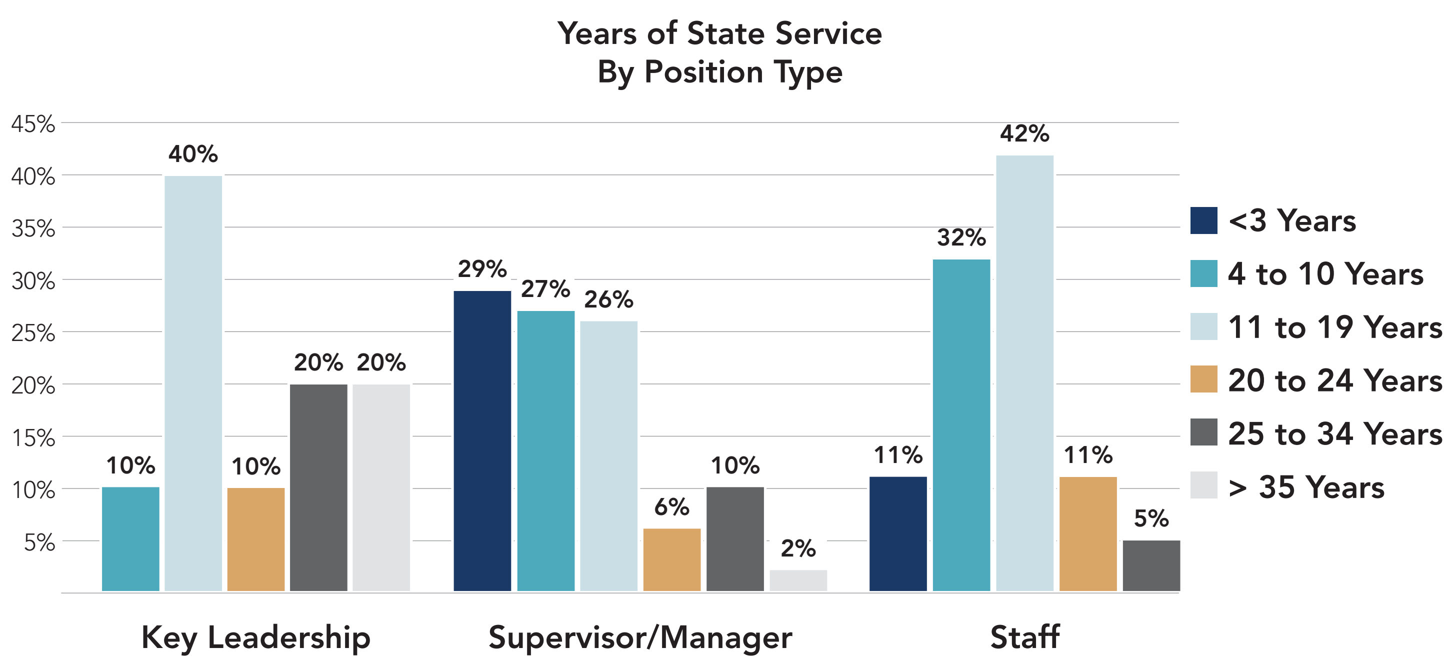


Table 5: Employee Demographics—Gender

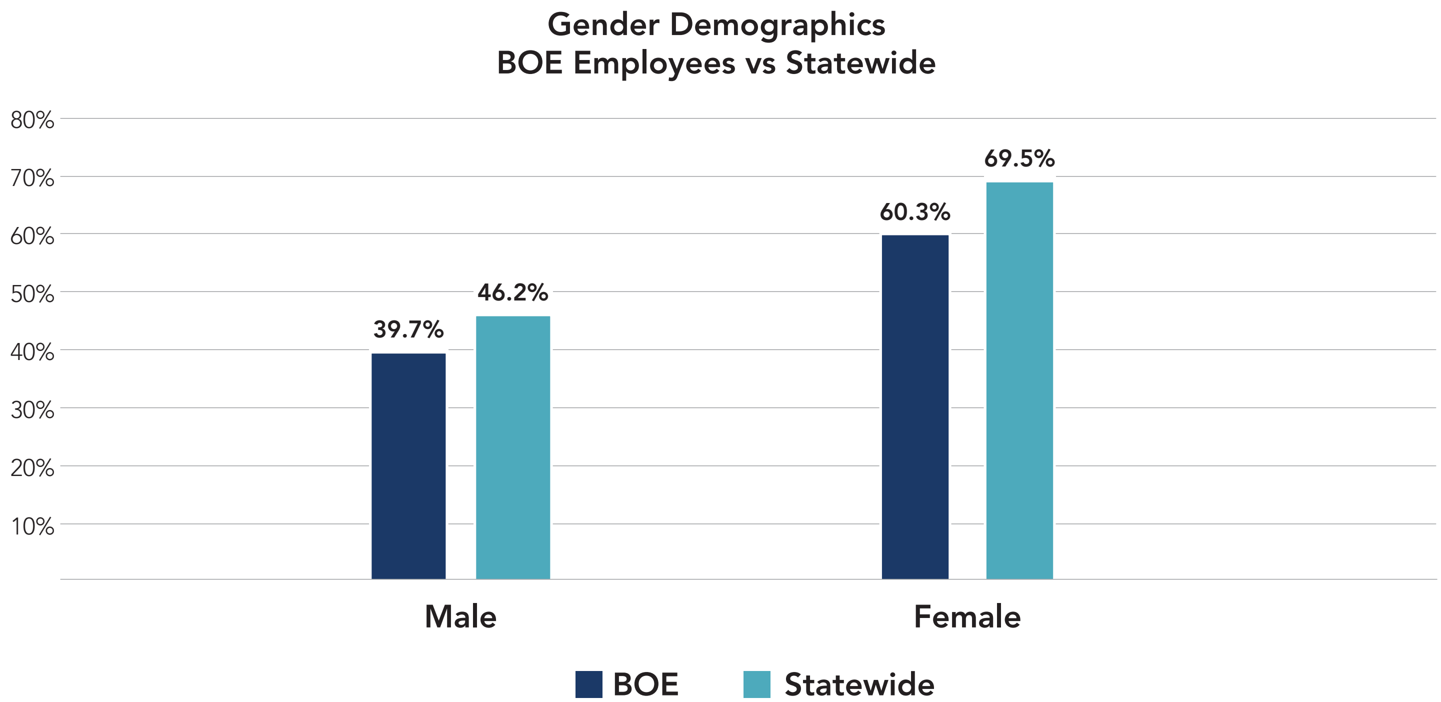


Table 6: BOE Employee Gender and Ethnicity

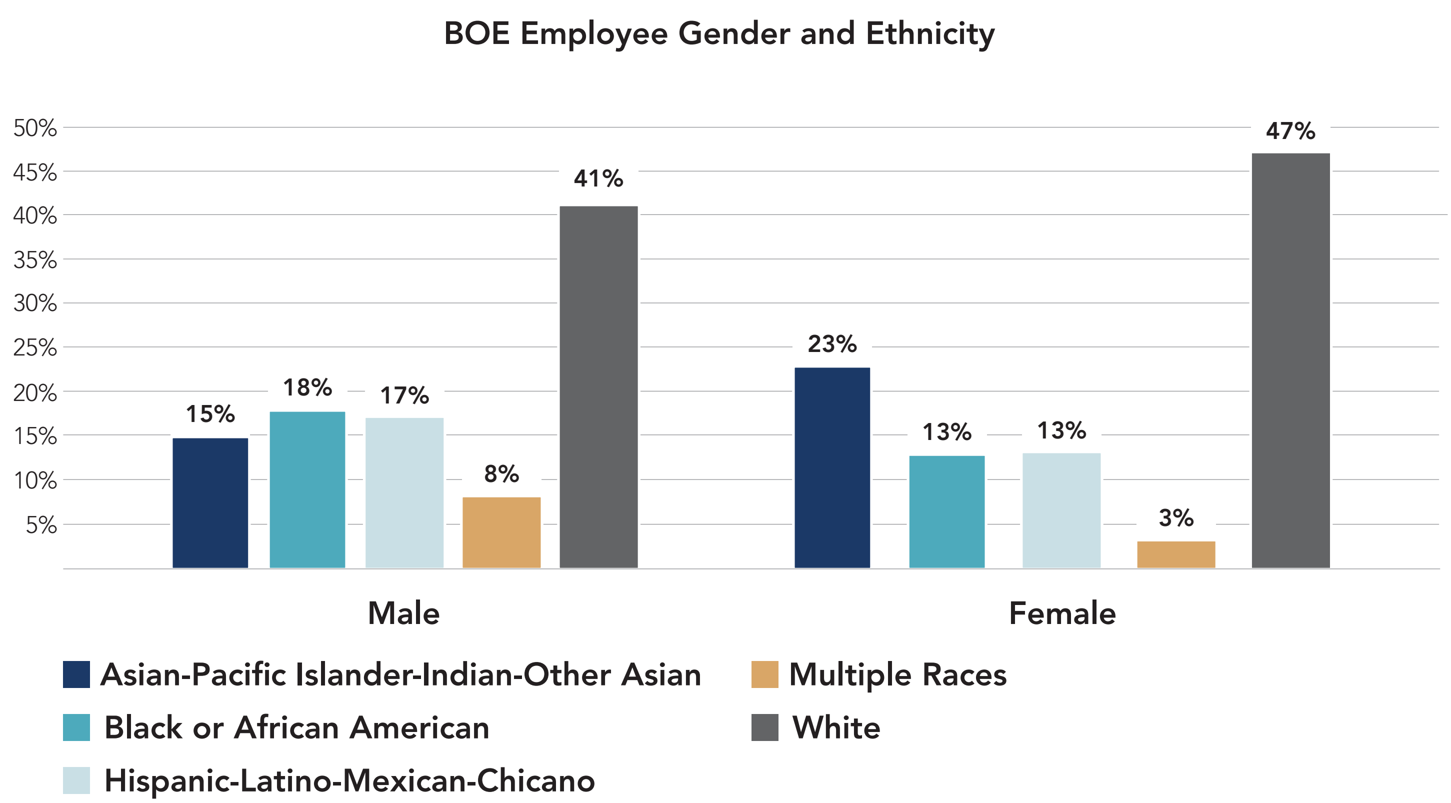


Table 7: BOE Employees' Ethnicity by Organizational Hierarchy

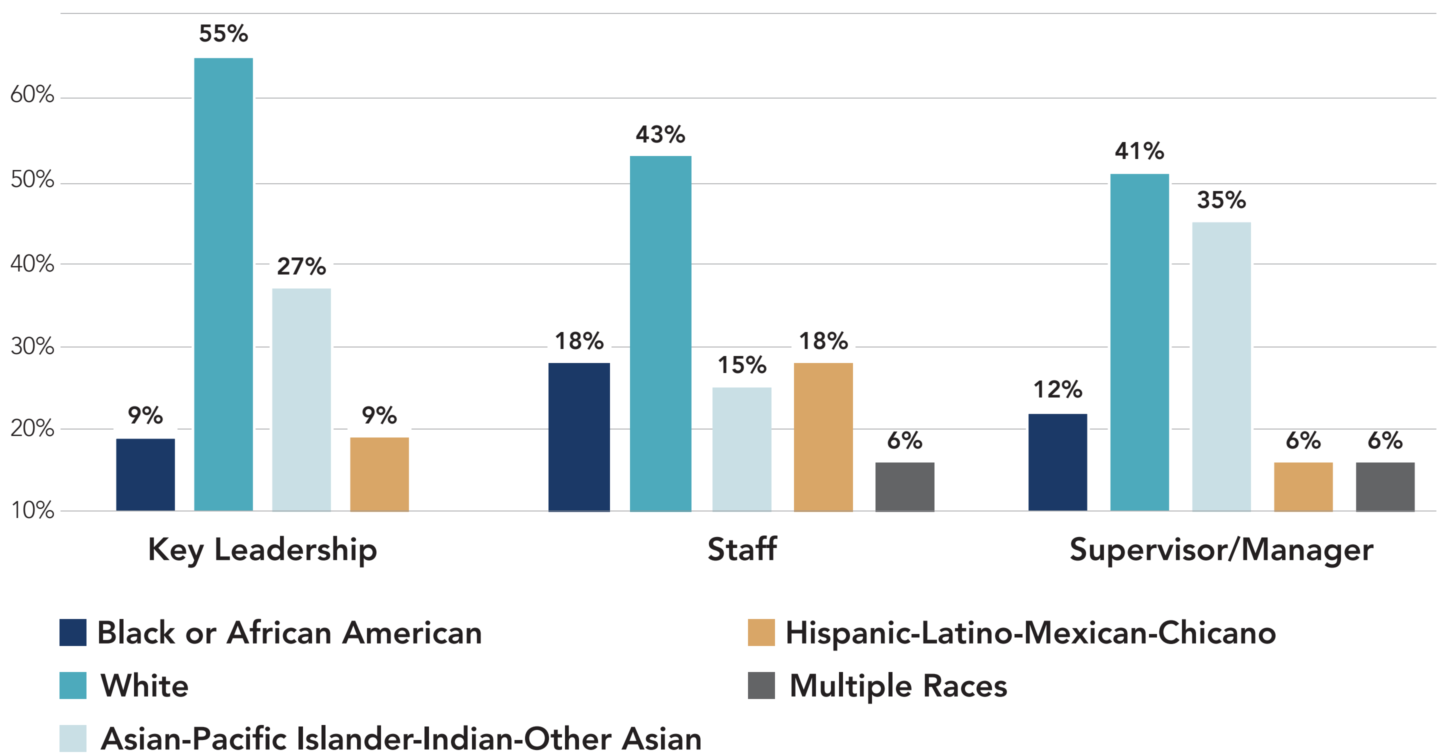


Table 8: Ethnicity Comparison BOE vs Civil Service vs California Population

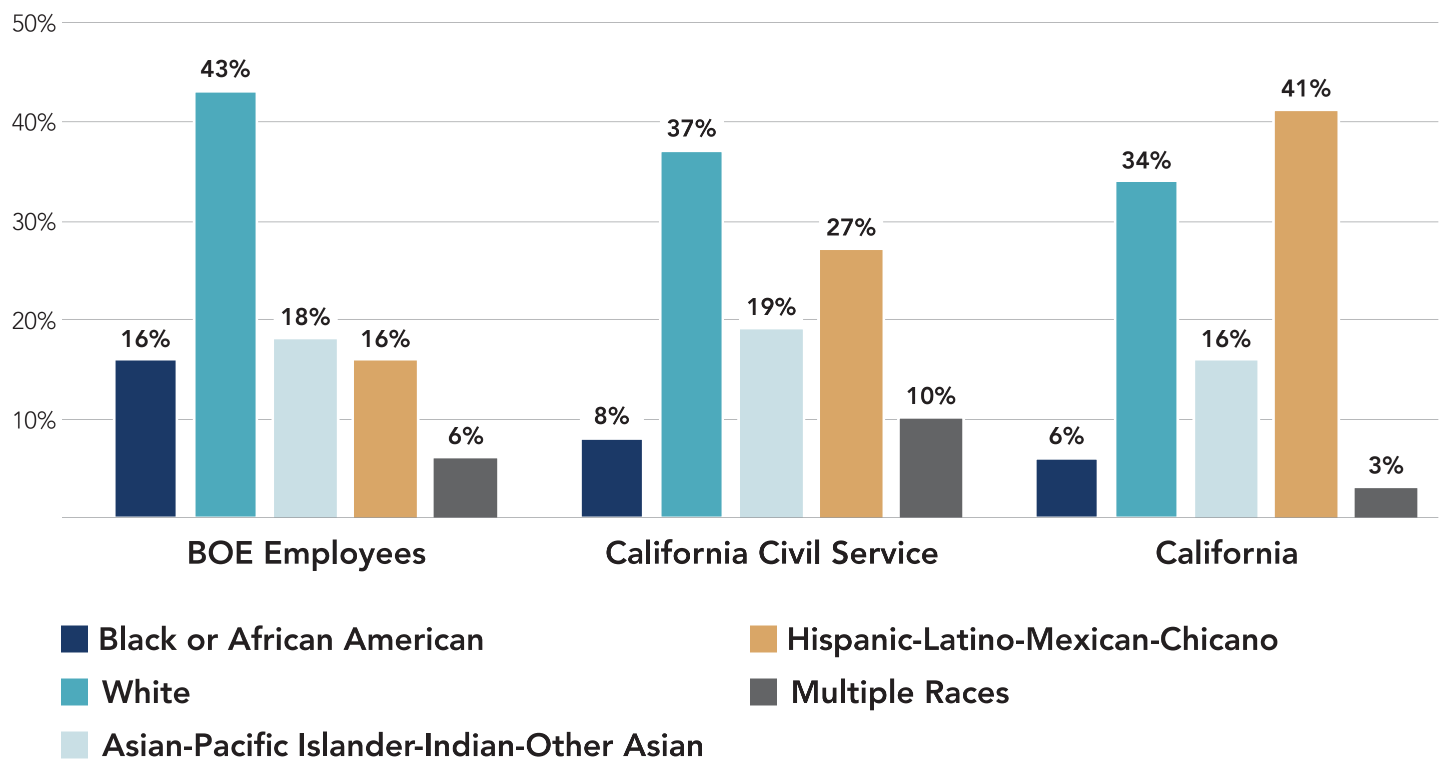
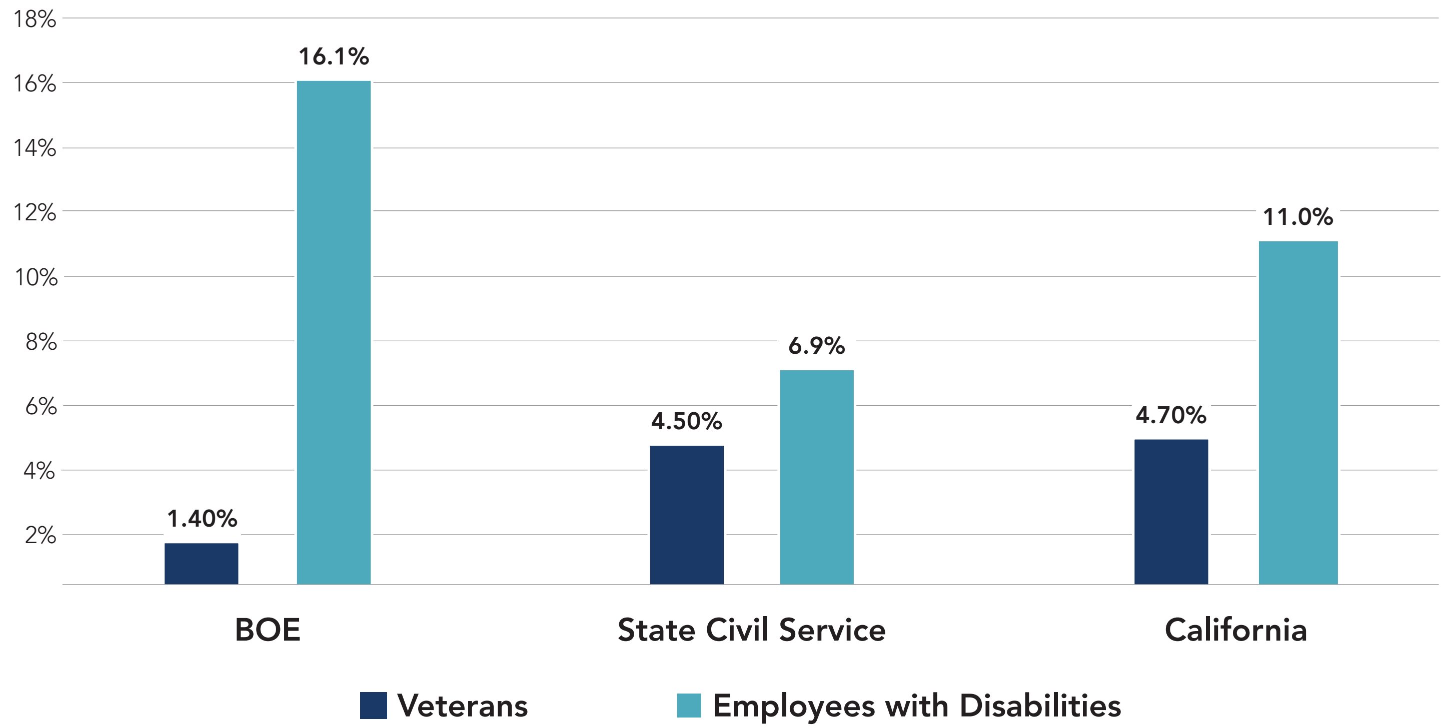


Table 9: BOE Demographics, Veterans, and Employees with Disabilities



UNDERUTILIZATION

Our workforce analysis identified areas of underutilization, particularly among Hispanic, Latino, or Mexican individuals and veterans. While no barriers were found in our hiring processes, we remain focused on building on what is working well and strengthening our outreach efforts.

We will continue to actively expand our recruiting by posting on CalCareers, partnering with colleges and universities, engaging professional associations, and increasing our presence on social media to reach more candidates, including those from underrepresented groups. We are also being more intentional about where and how we advertise to ensure opportunities are visible to a broader audience.

Our hiring process remains fair and merit-based, using clear screening criteria and structured interview questions developed and approved in advance of job postings. We also utilize diverse hiring panels to support consistent, objective evaluations of candidates.

RETIREMENT ELIGIBILITY

The BOE is facing demographic changes and a substantial loss in its future workforce, as approximately 50 percent of the BOE's workforce is eligible to retire. This fact is becoming more evident as the BOE "Baby Boomers" and "Gen X" become eligible for retirement and increased competitive job opportunities become available to current employees.

The loss of institutional knowledge due to expected retirements will be detrimental to the BOE if an effective Workforce and Succession Plan is not implemented to address many of the challenges the BOE will face within the next five to ten years.

Additionally, the BOE may also face significant challenges in attracting, developing, and retaining a workforce that is competent to address new objectives, changing technology, legislative changes and/or mandates, and business requirements if historical knowledge is not captured.

Table 10: BOE Percentage of BOE Employees Eligible to Retire

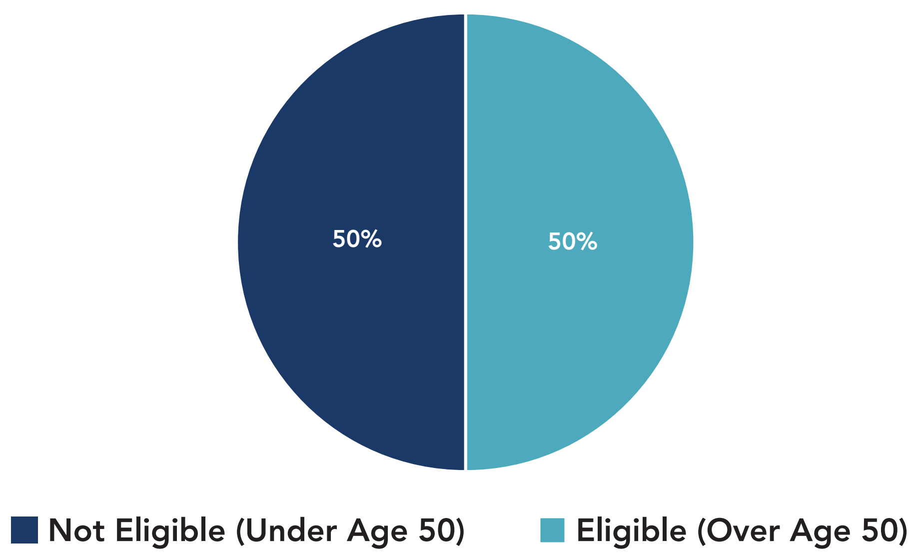
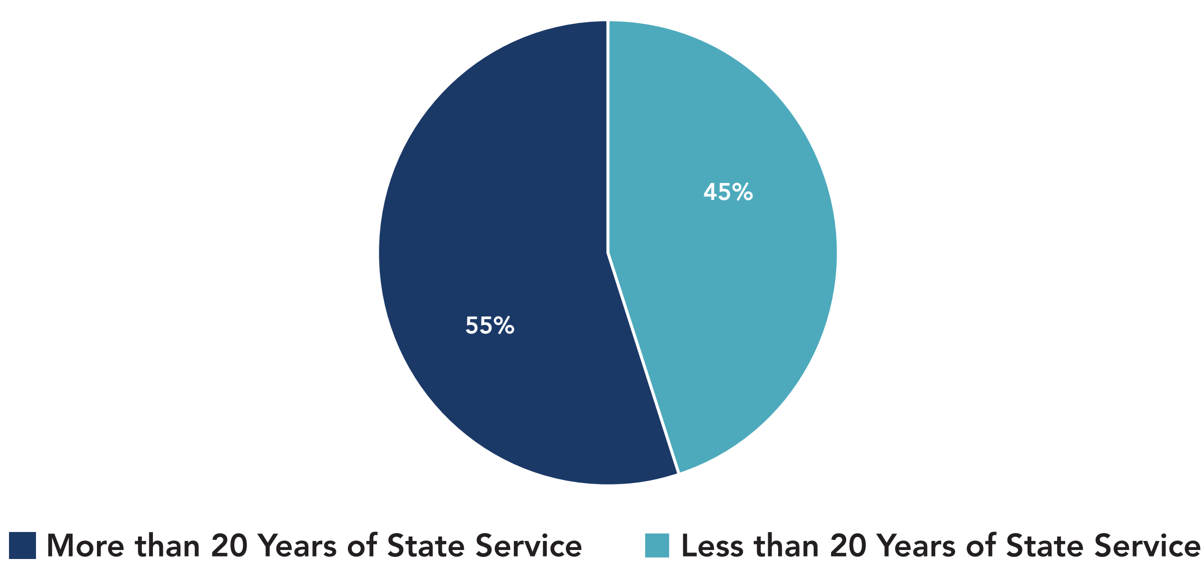


Table 11: Years of State Service BOE Employees



SEPARATION SNAPSHOT AND FORECAST

The BOE has conducted a comprehensive analysis of historical separations and projected workforce trends to identify and mitigate the risk of operational disruption associated with staffing changes. This analysis shows that the elevated retirement activity observed after the BOE's reorganization in 2017 through 2023 resulted from a convergence of factors, most noticeably an extraordinary agency reorganization that accelerated retirements beyond what could reasonably have been anticipated. This also aligned with the natural retirement eligibility of Baby Boomer employees, who had a historically tenured workforce, many of whom transitioned to the BOE after county service and completed long careers to qualify for retiree health benefits.

Taken together, these factors underscore the importance of data-driven succession planning and targeted employee development initiatives to preserve institutional knowledge, maintain continuity, and support mission-critical functions, thereby promoting long-term organizational stability.

Table 12: Percentage of BOE Employee Retirements Compared to All State Service Retirements by Year

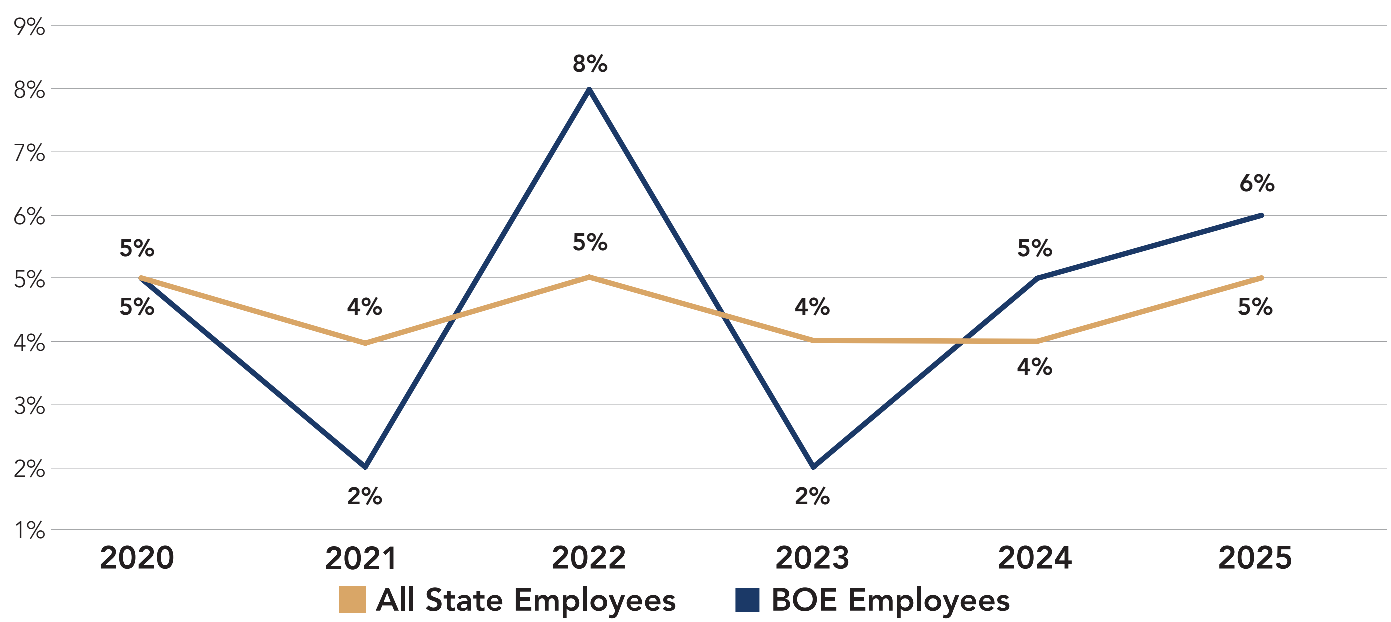
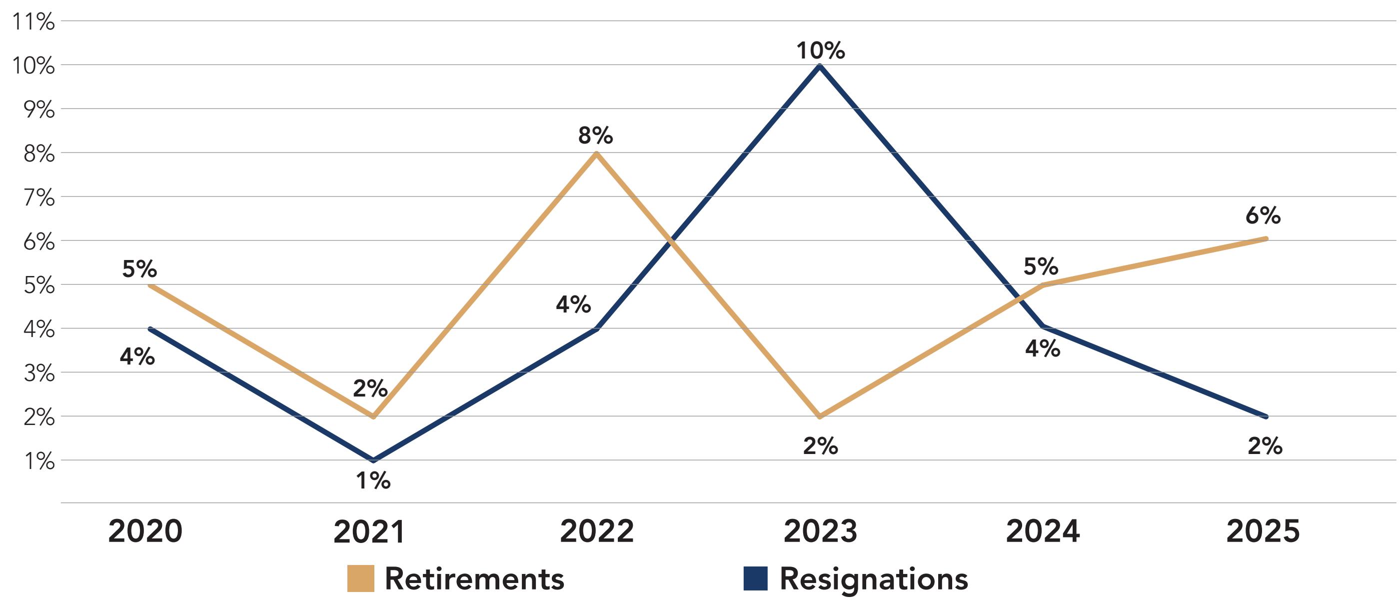


Table 13: Percentage of BOE Separations to Total Number of BOE Employees by Year



KEY POSITIONS

Since the BOE's major reorganization in July 2017, we have successfully rebuilt and revitalized the agency to be more efficient and streamlined. Our new hierarchical structure has strengthened our ability to respond quickly, make hands-on decisions, and develop policies that better support counties and taxpayers. It has also improved succession planning and created more consistent value-added management communication.

As a small agency, the loss of even one employee has a noticeable impact on daily operations because each person plays a meaningful role in carrying out the BOE's constitutional and statutory duties related to California's property tax system. For the purposes of workforce and succession planning, the BOE has identified 12 key leadership positions that carry mission-critical responsibilities, exercise high-level policy and operational authority, and ensure the agency's core functions are safeguarded. All of these roles are managerial. However, it is equally important to note that the agency relies on a workforce of highly specialized auditors, auditor appraisers, analysts, and attorneys. These technical positions support essential statewide programs. Vacancies in these classifications can create operational strain, delays, and gaps in institutional expertise. Both leadership and technical positions are integral to the agency's long-term stability, and both are reflected in the workforce and succession strategies.

Table 14: Key Leadership Positions—Prioritized by Risk, High to Low

Program/Division	Functional Title	Classification
Administration	Executive Director	Exempt
Administration	Chief Deputy Director	CEA C
Board Meeting Administration	Chief of Board Proceedings and Operations Support Services	Supervisor II
Property Tax	Deputy Director	CEA B
Property Tax	Chief, State Assessed Properties Division	CEA A
Property Tax	Chief, County Assessed Properties Division	CEA A
Property Tax	Chief, Audit Practices Survey Division	CEA A
Legal	Chief Counsel	CEA C
Taxpayers' Rights Advocate	Chief	CEA A
Communications	Chief Communications Officer	CEA B
Legislation	Chief	CEA A
EEO Office	EEO Officer	Supervisor I

KEY POSITION PIPELINE

The BOE maintains a structured leadership pipeline to ensure continuity and fulfill its mission-critical functions, and to prepare qualified candidates for advancement into the agency's key leadership positions. This pipeline reflects the agency's operational needs, the specialized nature of its programs, and the importance of preserving technical and institutional expertise.

The tax program pipeline begins with the agency's core technical and analytical workforce, including entry-level Property Tax Appraisers and Property Tax Auditor Appraisers, associate-level Appraisers and Auditor Appraisers, senior-level Auditors and Auditor Appraisers, technical analysts, research data specialists, and attorneys. Employees in these classifications develop the foundational property tax knowledge and regulatory expertise necessary for future supervisory and managerial roles.

The next tier consists of first-line supervisors. These positions provide employees with their initial experience in leading teams, managing workload priorities, and applying BOE policies and procedures in daily operations. They form a critical bench of succession candidates for program-level management.

Mid-level managers, including Principal Property Tax Appraisers, represent the next stage in the pipeline. These roles oversee major tax program areas, manage complex statewide policy and operational issues, and serve as key points of coordination with county stakeholders and executive leadership.

Employees who progress through these tiers become eligible for the agency's key leadership positions, which are central to the long-term stability of the BOE because they carry high-level policy authority, oversee mission-critical programs, and safeguard the statewide property tax system. The BOE's executive leadership also monitors vacancies, retirement projections, and developmental needs within these groups to guide succession planning efforts.

This structured pipeline helps ensure that employees move through a logical sequence of growth and leadership development. It also supports operational continuity by maintaining a pool of qualified internal candidates ready to step into key roles when needed.

COMPETENCIES

The BOE is adopting the California Department of Human Resources (CalHR) competency models for both core and leadership competencies.

Competencies represent the knowledge, skills, and behaviors employees need to perform effectively, and they provide a consistent framework for developing a high-performing workforce.

Competencies help employees to:

- Understand what is expected in their job
- Align training and development opportunities for current and future growth
- Discuss strengths and development areas with their supervisor/manager
- Know what key behaviors to demonstrate

By integrating these statewide competencies into the workforce planning processes, the agency will be better positioned to attract, develop, and retain skilled professionals needed to support its constitutional responsibilities. This approach ensures that recruitment, training, performance management, and succession planning are informed by clear and consistent expectations, ultimately strengthening the agency's ability to deliver high-quality services to California.

Table 15: BOE Core Competencies

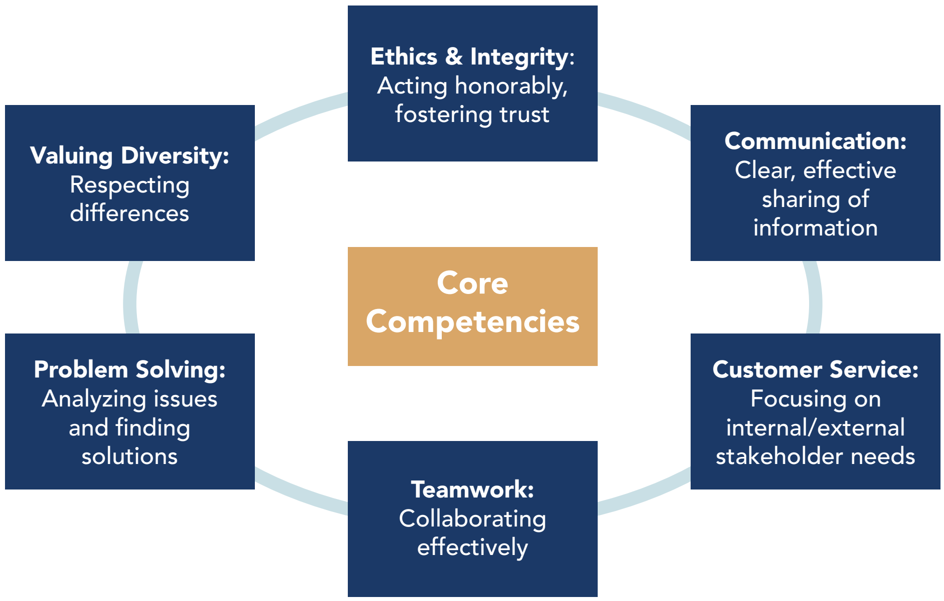


Table 16: BOE Leadership Competencies

ENTRANCE, ENGAGEMENT, AND EXIT SURVEY RESULTS

Conducting surveys provides valuable information that can be used for recruitment, retention, and employee engagement purposes.

The BOE utilizes a recruitment survey included in all job postings to gather additional information about what drew candidates to our organization, how they heard about the position, and other relevant details.

Currently, the BOE does not have a formal entrance survey process in place to capture first impressions about the agency's onboarding, training, and new employee early workplace experiences. Instead, our employee onboarding process involves introducing staff to the entire agency via email and through meetings with team members and key management personnel. A more formalized entrance survey will be developed and implemented as a workforce initiative in 2026.

Engagement surveys at the BOE encompass multiple variations and iterations designed to determine what motivates employees to stay, what supports their engagement, and what barriers or concerns might prompt them to consider leaving. Some surveys have been conducted across the entire agency, while others have been used to measure engagement within a small population, typically a specified department or classification. An updated employee engagement survey is planned for 2026, in line with the implementation of our 2026-2030 Strategic Plan.

The BOE has a long-standing Exit Survey process that is used when an employee resigns or retires. The exit survey process includes a confidential survey and/or the option to speak privately with our Diversity and Inclusion Officer. The information obtained provides insight into the reasons behind our employee's workforce challenges, positive experiences, and recommendations for improvement. The exit survey results are used to identify patterns that can inform retention efforts. A review of the current exit survey will be conducted in 2026 to ensure the information captures relevant data.

Workforce and Succession Management Gap Analysis

A Workforce Gap Analysis focuses on the current state of an organization's workforce. It projects potential future workforce losses due to retirement and/or attrition, using a demographic report and other available information.

We conducted an examination of each unit within BOE to identify whether a quantifiable or qualitative workforce gap exists and to objectively identify possible solutions and efforts to improve the agency's workforce capacity. This examination revealed that, in some instances, higher classification levels are necessary to perform functions throughout the agency. Additionally, adjustments to our current BOE-specific classifications are needed to improve recruitment efforts.

We also performed an analysis and examination of demographic data to anticipate future workforce losses and develop targeted recruitment efforts to broaden our candidate pool.

As a result of our analysis, we anticipate sustained workforce losses over the next five to ten years. Therefore, it has become increasingly crucial for the BOE to develop an efficient Workforce and Succession Plan to ensure a pool of candidates is ready to assume those positions.

RECRUITMENT GAPS AND RISKS

Outdated Classifications

When the agency was reorganized in 2017, CalHR restricted the BOE's Property Tax program from using certain long-standing classifications that had been used for decades as entry-level appointments for our appraiser and auditor-appraiser positions. This issue has been a primary factor in blocking BOE's ability to recruit, hire, and train property tax professionals to fill vacant positions. Attempts to rely solely on BOE-specific classifications revealed multiple insurmountable obstacles and recruitment challenges due to minimum qualifications that include both education and specific experience not typically found in state service.

Complexity in the Hiring Process

The state's civil service hiring process is complex, with multiple checkpoints built into the system. It is often challenging for both internal and external candidates to comprehend the entire hiring process and best practices for navigating the system without guidance. Non-civil service employees often struggle to determine which classifications they qualify for, particularly those that are BOE-specific. This supports possible efforts to consolidate appraiser and auditor-appraiser classifications with those of California's other tax entities.

Length of Time to Recruit and Hire Candidates

The process of recruiting and hiring candidates in the state civil service is time-intensive, which sometimes results in long periods of vacancy when incumbents leave a position. It takes approximately three to six months for a new employee to be fully onboarded, adding to the time required to backfill positions. As key leadership and critical positions become vacant, a lengthy recruitment process has created hardships for units and divisions. As the BOE's workforce ages and more retirements are expected, it will be crucial to fill key vacancies promptly to ensure continuity and minimize service disruptions.

RETENTION GAPS AND RISKS

The retention of the BOE's current workforce is crucial to the agency's continued success. Talented people who continue to develop their knowledge, skills, and abilities add value to our organization and ensure the BOE's ability to perform efficiently and effectively.

Employee Surveys

To identify retention gaps, the BOE must understand why people leave the agency. The use of engagement surveys at regular intervals allows BOE to gather feedback, measure current satisfaction, and proactively address concerns before an employee chooses to leave. The BOE's use of exit surveys enables the agency to collect information on why employees decide to separate from state service or transfer to another department, providing insight into how to address systemic issues.

Opportunities for Promotion and Career Growth

Following the BOE's restructuring, CalHR prohibited the BOE from utilizing technical tax specialist positions that had been used by the tax programs for decades. As a result of this decision, it removed a path for the BOE to retain highly trained technical staff as technical experts and advisors in the complex field of property taxation.

EMPLOYEE DEVELOPMENT GAPS AND RISKS

The BOE has a long-standing, robust training program utilized to train the BOE's appraisers, auditor-appraisers, and the appraisal staff of County Assessors. Training courses have been enhanced and modernized over the past five years to meet increased demand, including the introduction of additional online and virtual courses, and specialized training on specific topics.

With the BOE's modernization efforts underway to procure an updated technology solution, gaps may exist within the current workforce in terms of digital aptitude. Providing change management and additional training will be crucial to ensure employees are prepared for the changes these modernization efforts will bring to their day-to-day tasks.

The BOE's professional development gaps and risks continue to highlight the need to develop the competencies of our supervisors and managers. While CalHR's supervisor and manager training provides the required baseline, it does not fully address the broader competency gaps that emerge as technical staff transition into leadership roles.

As a tax agency with highly specialized work, most of our supervisors and managers are promoted from within our internal pipeline. This is a strength, but it also creates risk when there is a prioritization of technical tax and appraisal expertise for our staff, which is essential to our mission. Many BOE employees transition into leadership roles without recent or comprehensive training in management, communication, coaching, or strategic planning. This leaves new leaders with uneven preparation, which can impact consistent staff development and overall organizational performance. To close these gaps, we recognize the need for a more intentional approach to leadership development that complements technical expertise and modern management skills, continuous learning, and practical support for supervisors and managers as they grow into their roles.

KNOWLEDGE TRANSFER GAPS AND RISKS

Insufficient knowledge transfer is an agency-wide challenge that threatens operational continuity. This is the result of several issues, including information silos, a lack of standardized procedures, and inefficient knowledge-sharing practices. Without a means of capturing existing knowledge, the agency risks losing valuable experience and expertise as employees retire and/or leave the BOE. Additional effort will be made through the workforce and succession planning process to ensure the BOE has mechanisms to capture, retain, and access this wealth of knowledge, thereby ensuring continuity of operations.

SUCCESSION MANAGEMENT GAPS AND RISKS

Effective succession planning enables the BOE to assess, prepare, and develop employees with the potential to assume future leadership roles. This approach strengthens the BOE by building talent from within and helps ensure continuity in critical positions. Our succession plan will address current and emerging challenges by identifying the agency's key leadership pipeline and expanding it through targeted professional development, mentoring, and training opportunities. These efforts will reinforce our workforce capacity, support career progression, and maintain stability and positions of responsibility.

The need for deliberate succession planning is especially clear given our workforce demographics, nearly half of BOE employees are currently eligible to retire, and almost one-quarter are over the age of 59. As a small agency, every vacancy has an outsized impact on operations, service delivery, and institutional knowledge. These realities make it essential to prioritize knowledge transfer, prepare future leaders, and ensure we have a reliable pipeline of qualified candidates ready to step into critical roles.

Because much of our work requires specialized property tax knowledge, many of our future supervisors and managers will continue to come from internal technical ranks. Additionally, a portion of our candidate pool is comprised of technical experts currently working at the county level in assessors' offices. While this provides a strong foundation in property tax subject matter expertise, it also highlights the need for structured development and leadership, effective communication and organizational management, to prepare these individuals for broader responsibilities. By strengthening our leadership pipeline, broadening the pool of qualified candidates, and investing in the development of both internal staff and county-based technical experts, the BOE will be well positioned to safeguard leadership continuity and maintain readiness for future transitions.

Workforce and Succession Management Strategic Initiatives

Following the BOE's reorganization, the agency felt the impact of a group of experienced subject matter experts who, without much notice, decided to retire or leave the organization. A review of our current workforce indicates that almost half of our staff will likely retire in the coming years. We must learn to weather the loss of our experienced staff and find a means to pass on their invaluable expertise.

The BOE's historical workforce data, prior to our reorganization, indicates periodic waves of retirements every eight to ten years. However, the difficulty now is that we are a much smaller agency, so the impact of each loss is felt acutely. At BOE, we are a specialized group of property tax experts, and we must be strategic in how we attract and develop our talent. To be proficient, we recognize that it takes time and experience to develop the property tax expertise that state and local governments and the public rely on. This means we must invest in the preparation of our current staff and future generations so they can lead and thrive.

BOE's strategic plan for 2026-2030 focuses on advancing our workforce and succession planning. This includes strengthening our hiring and recruitment practices, developing future leaders, fostering mentoring relationships and knowledge transfer, and providing practical experience, with an intentional focus on mitigating the loss of subject matter expertise due to the inevitable wave of retirements.

RECRUITMENT AND RETENTION INITIATIVES

Recruitment Activities

The BOE has an established recruitment team and target recruitment strategies to fill our positions. We will enhance and expand our recruitment efforts by strengthening relationships with local universities and colleges, forming partnerships with professional career organizations, and continuing to incorporate diversity, equity, and inclusion (DEI) principles into our talent recruitment processes to create broader candidate pools for our positions.

Compensation

To attract the more seasoned property tax professionals from County Assessor offices and public firms, we recognize that competitive salary and benefit packages are necessary. Each year, BOE conducts a survey of salaries of comparable positions within County Assessor offices. We find that the salary and pension compensation at the BOE is no longer as attractive as it was in the past, when county employees routinely vied for jobs at the BOE.

Of particular concern are the salaries for BOE's supervisory and managerial positions, which are not competitive when compared to similar roles at California's other state tax entities, particularly given the highly technical and complex nature of the work these positions perform. In some cases, current compensation is lower than that of senior-level positions, which significantly limits interest in assuming the additional responsibilities and accountability associated with these positions.

Addressing these compensation issues is a complex process, so we will tackle it as a long-term project, including consolidating classifications with other California tax entities.

Classifications

Another challenge we face is that our current property tax classifications were established nearly 35 years ago. These classifications have not kept pace with the evolving workforce. Our entry-level BOE-specific property tax jobs include minimum qualifications that require both education and appraisal experience. To address these issues, the BOE is actively engaged in a project to update our BOE classifications, creating true entry-level tax program auditor and appraiser positions to enhance our recruitment capabilities.

Additionally, the BOE's inability to utilize technical tax specialist positions has removed a path for BOE employees to advance their careers. This has limited the BOE's ability to retain highly trained technical staff as technical experts and advisors. To address this issue, the BOE is actively engaged in a project to create new high-level technical positions similar to those used by California's other tax entities, ensuring we have the necessary staffing with the knowledge and expertise to serve as California's property tax experts.

Employee Surveys

To identify retention gaps, the BOE must understand why people come, stay, and/or leave the agency.

- The use of entrance surveys will assist in ensuring we provide a thorough onboarding experience that is informative and welcoming.
- Engagement surveys conducted at regular intervals will allow BOE to gather feedback, measure current satisfaction, and proactively address concerns before an employee chooses to leave.
- The use of exit surveys will gather information on why employees choose to separate from state service or transfer to another department, providing insight into how to address systemic issues.

RETENTION STRATEGIES

Classification-Specific Retention Actions

- Targeted engagement interviews for employees in underutilized or hard-to-recruit classifications to understand why they stay, what frustrates them, and what might cause them to leave.
- Use the results of surveys to drive classification-level actions rather than one-size-fits-all solutions.
- Perform early-tenure check-ins at 12, 24, and 36 months for critical classifications. Many losses occur before employees fully acclimate to BOE's complex work.
- Internal mobility pathways that show employees how they can move laterally or upward within BOE without leaving the organization to advance their careers.

Work Environment and Engagement

- Flexible work arrangements are used strategically as a retention tool for classifications facing competition from other departments or the private sector.
- Recognition tied to expertise, not just tenure. Acknowledge employees who carry institutional knowledge, mentor others, or perform highly technical work that is difficult to replace.
- Mission connection by consistently reinforcing the constitutional role of BOE and how specialized work directly impacts California's revenue system. This is a retention advantage that should be emphasized.

Supervisor Accountability for Retention

Incorporate retention awareness into supervisor expectations, including how well supervisors support onboarding, training, and development.

Provide supervisors with simple retention dashboards for their units that show vacancies, turnover trends, and retirement risk, so retention becomes a management responsibility, not just a leadership responsibility.

EMPLOYEE DEVELOPMENT STRATEGIES

Focused on building internal pipelines and reducing reliance on external hiring.

Structured Career Development

- Career ladders and progression maps for technical and professional classifications, clearly outlining competencies, training, and experience needed to advance.
- Individual Development Plans for employees in critical classifications, aligned with both operational needs and employee career goals.
- Expand acting assignments and special project opportunities, especially in small units where promotional opportunities are limited.

Learning and Skill Development

- Targeted technical training specific to BOE functions such as property tax, special taxes, appeals, and assessment standards, rather than relying solely on generic state or BOE training.
- Cross-training across divisions to build bench strength and reduce operational risk when vacancies occur.
- Encourage participation in CalHR leadership and professional development programs, supplemented with BOE-specific learning.

Early Pipeline Development

- Develop bridge pathways from entry-level classifications into professional and analytical roles through structured training and mentoring.
- Utilize succession-focused recruitment messaging that emphasizes long-term career growth at BOE, rather than just the immediate job opportunity.

KNOWLEDGE TRANSFER STRATEGIES

Identifying knowledge transfer methods is a critical component of succession planning. The BOE is making a concerted effort to capture institutional knowledge before key leadership positions become vacant, ensuring that candidates are prepared and ready to assume these positions when they become available.

Formalized knowledge transfer methods have become crucial, as the BOE is facing a 49 percent loss in its future workforce within the next five to ten years.

Divisions and units will identify and implement the most suitable knowledge transfer methods to preserve historical knowledge.

Planned Knowledge Capture

- Identify mission-critical roles and subject matter experts, particularly those nearing retirement eligibility.
- Develop knowledge transfer plans that include documentation of processes, decision frameworks, historical context, and lessons learned.
- Create standard operating guides and playbooks for highly specialized functions that are *currently not well-documented.*

Mentorship and Shadowing

- Implement formal mentoring programs pairing experienced employees with newer staff in high-risk classifications.
- Use job shadowing and rotational assignments to expose employees to complex work before vacancies occur.
- Recognize mentors as contributors to organizational continuity, not just informal helpers.

Phased Transitions

- Where feasible, support phased retirement or post-retirement annuitant arrangements to allow time for structured knowledge transfer.
- Schedule overlap periods when possible so successors can learn directly from outgoing experts.

SUCCESSION MANAGEMENT STRATEGIES

Strong leadership is the backbone of any organization. The BOE recognizes that future success will depend on our ability to prepare future leaders with the necessary competencies and is committed to establishing and maintaining the talent and levels of proficiency needed to support the BOE's strategic mission and goals.

Internal Leadership Pipelines

- Identify high-potential employees early, particularly in classifications that often serve as feeder roles in management positions.
- Provide acting opportunities for supervisors, managers, and CEA leadership positions with clear learning objectives and feedback.
- Use competency-based assessments aligned with CalHR leadership competencies to prepare candidates for management roles.

Management Development

- Establish a BOE management development curriculum that includes people management, labor relations basics, fiscal oversight, and stakeholder engagement.
- Pair new supervisors and managers with experienced management mentors during their first year.
- Provide targeted support for first-time supervisors to reduce burnout and turnover at the supervisory level.

Leadership Continuity Planning

- Require divisions to identify backup leadership coverage for key roles as part of annual planning.
- Integrate succession discussions into performance and workforce planning cycles, not just when vacancies occur.
- Emphasize institutional leadership skills, including decision-making within BOE's unique statutory and constitutional framework.

For a small agency like BOE, where every vacancy has a significant operational impact, intentional retention, development, and succession planning are crucial to sustaining mission delivery and organizational stability. Taken together, these strategies focus on retaining specialized talent, growing employees internally, preserving institutional knowledge, and ensuring leadership continuity.

EVALUATION AND MONITORING OF EFFECTIVENESS

A central theme of the BOE's plan is risk mitigation. Nearly half of BOE's workforce is eligible or nearing eligibility for retirement, and even a single vacancy can significantly affect operations. The plan prioritizes mission-critical classifications and key leadership roles, using data-driven analysis to identify areas of highest operational risk and to target interventions where they will have the most significant impact.

BOE's Workforce and Succession Action Plan is structured as a phased, five-year roadmap covering the years 2026 through 2030. Early phases focus on stabilizing staffing levels, improving recruitment timelines, and capturing critical knowledge. Mid-term phases emphasize employee development, retention strategies, and the integration of formal succession planning into day-to-day operations. Later phases institutionalize these practices, embed workforce planning into annual decision-making processes, and establish continuous evaluation and improvement mechanisms.

Clear performance measures and success criteria are embedded throughout the plan. Key performance indicators include time to fill, internal promotion rates, turnover in priority classifications, leadership readiness, and employee engagement. Progress will be reviewed annually by executive leadership to ensure accountability, alignment with CalHR expectations, and responsiveness to changing business needs.

Ultimately, this plan positions the BOE to move from reactive staffing responses to a proactive, sustainable workforce strategy. By investing in people, preserving institutional expertise, and strengthening leadership pipelines, the BOE will be better equipped to maintain operational continuity, support employee growth, and continue delivering high-quality service to California taxpayers.

BOE's Phased Action Plan 2026 through 2030

The BOE will utilize a phased action plan to stabilize our workforce, develop internal talent, preserve institutional knowledge, and ensure leadership continuity through 2030 and beyond. By aligning our strategic goals with mission needs and measurable outcomes, the BOE will strengthen our ability to serve California effectively.

Each phase of the BOE's action plan translates a multi-year roadmap into annual implementation stages, each defined by targeted strategies, performance measures, and clear success criteria.

These elements are directly aligned with BOE's broader strategic framework:

- Strategic Goals and Priorities: Each phase is designed to advance core organizational objectives by ensuring the right talent, skills, and leadership capacity are in place to meet current and future demands.
- Workforce Analysis: The plan is grounded in data-driven insights, using workforce analytics to identify gaps, risks, and trends, which in turn inform targeted strategies and measurable outcomes.
- Operational and Utilization Plans: The phased approach supports efficient resource deployment by aligning staffing strategies with workload demands, program delivery needs, and long-term operational priorities.
- Performance Management and Accountability: KPIs and success criteria provide a consistent mechanism to track progress, evaluate effectiveness, and make informed adjustments over time.

Collectively, the plan ensures that workforce planning is not a standalone effort, but an integrated, forward-looking strategy that supports organizational performance, continuity, and service delivery.

Phase 1: Foundation and Risk Mitigation (Year 2026)

Strategic Focus: Address critical vacancies, establish governance, and launch core tools.

Key Strategies and Actions:

- Identify mission-critical classifications and positions with high retirement risk and operational impact.
- Standardize recruitment strategies for hard-to-fill classifications, including targeted outreach and streamlined hiring timelines.
- Establish periodic review and discussion of efforts and progress toward BOE's workforce and succession plans during executive leadership meetings.
- Implement entrance surveys, schedule and develop periodic engagement surveys, and update exit surveys to capture retention drivers and risks.
- Launch knowledge capture program for high-risk positions using documented procedures, job aids, and shadowing.

Key Performance Indicators:

- Average time to fill reduced by ten percent for priority classifications.
- Engagement survey participation rate of at least 60 percent.
- Knowledge capture plans completed for 25 percent of identified high-risk positions.

Success Criteria:

- Clear visibility into workforce risks and priorities.
- Governance structure actively guiding decisions.
- Early improvements in hiring efficiency.

Phase 2: Capability Building and Early Pipelines (Year 2027)

Strategic Focus: Build internal capability and formalize development pathways.

Key Strategies and Actions:

- Align classification competencies with CalHR core and leadership competency models.
- Introduce targeted learning pathways for technical, supervisory, and managerial roles.
- Launch mentoring and peer learning programs in divisions with high retirement exposure.
- Expand knowledge transfer practices, including cross-training and rotational assignments.
- Refine recruitment messaging to highlight career growth, mission, and total rewards.

Key Performance Indicators:

- 100 percent of supervisors and managers complete competency-based development training.
- Internal promotion rate increases by five percent.
- Knowledge transfer plans in place for 50 percent of high-risk positions.

Success Criteria:

- Employees see clear development and advancement pathways.
- Increased bench strength for supervisory and technical roles.

Phase 3: Succession Integration and Retention Focus (Year 2028)

Strategic Focus: Integrate succession planning into workforce operations and address retention gaps.

Key Strategies and Actions:

- Implement formal succession plans for executive, managerial, and specialized technical roles.
- Use workforce data to identify retention gaps by classification and demographic trends.
- Introduce targeted retention strategies, including career mobility, recognition, and flexible work options where appropriate.
- Expand leadership development programs with stretch assignments and acting opportunities.

Key Performance Indicators:

- Succession plans completed for 75 percent of identified key roles.
- Voluntary turnover reduced by five percent in priority classifications.
- At least two successors identified for executive and critical managerial roles.

Success Criteria:

- Reduced disruption from retirements and separations.
- Stronger internal leadership readiness.

Phase 4: Optimization and Institutionalization (Year 2029)

Strategic Focus: Embed practices into standard operations and optimize outcomes.

Key Strategies and Actions:

- Integrate workforce and succession metrics into annual planning discussions.
- Standardize onboarding and knowledge transfer requirements for all supervisory and technical roles.
- Evaluate the effectiveness of recruitment and development programs and adjust based on data.
- Strengthen partnerships with external talent pipelines.

Key Performance Indicators:

- Time to productivity for new hires reduced by ten percent.
- 85 percent of key roles have documented procedures and updated knowledge assets.
- Employee engagement scores show year-over-year improvement.

Success Criteria:

- Workforce planning is proactive rather than reactive.
- Knowledge loss risk is significantly reduced.

Phase 5: Sustainability and Continuous Improvement (Year 2030)

Strategic Focus: Ensure long-term sustainability and continuous improvement.

Key Strategies and Actions:

- Conduct a comprehensive review of the Workforce and Succession Management Plan.
- Refresh succession plans and development pathways based on projected retirements and program changes.
- Institutionalize continuous feedback through regular surveys and focus groups.
- Publish an annual workforce and succession dashboard for leadership review.

Key Performance Indicators:

- 90 percent of critical roles have identified successors and active development plans.
- Sustained reduction in vacancy rates across priority classifications.
- Leadership satisfaction with workforce readiness is rated high or very high.

Success Criteria:

- BOE maintains operational continuity despite workforce changes.
- Succession management is a routine and trusted management practice.

Conclusion

The BOE provides essential statewide services to the 58 County Assessors and their staff, the legislature, stakeholders, and the public who depend on the highly specialized property tax knowledge and skills of our workforce. As we streamline our internal processes, modernize our core property tax administration functions, and adopt more advanced technology solutions, BOE's employees will need to build new skill sets, including proficiency in digital tools, data-driven decision-making, innovation, and effective problem-solving.

The BOE's 2026-2030 strategic plan emphasizes strengthening organizational capacity, improving resilience, and increasing efficiency through technology-enabled modernization. Achieving these goals requires a workforce that is agile, well-trained, and prepared to adapt to evolving tools and operational models over the next three to five years. The initiatives outlined in this plan are designed to address the opportunities and risks identified through the workforce and competency gap analysis. These initiatives also support the agency's broader goals of enhancing service delivery, improving internal operations, and ensuring responsible stewardship of statewide property tax programs.

By implementing the strategies outlined in this plan, the BOE will be better positioned to recruit, develop, engage, and retain a workforce with the necessary competencies to meet both current and future demands. This investment in people is crucial to sustaining the agency's mission, supporting counties and taxpayers, and achieving the agency's long-term objectives.

Appendices

APPENDIX A: RETIREMENT ELIGIBILITY

Class Title	Number of Employees	Average Age	Average of Years of State Service	Number of Retirements Last 12 Months	Average Age at Retirement	Average Years of Service Before Retirement	Number at Retirement Eligibility (50+)
A PROP AP/BO	8	44	3				2
A PROP AUD AP/BOE	1	39	4				
ADMINISTRATIVE ASSIST I	1	72	14				1
ADMINISTRATIVE ASSIST II	1	39	9				
AS PROP AP/B0E	16	52	9	2	65	11	10
AS PROP AUD AP/BOE	6	39	3	1	64	18	1
ASO GOVRL PROG ANALYST	15	49	15	1	55	28	7
ATTORNEY	2	42	7				
ATTORNEY III	3	56	7				2
ATTORNEY IV	2	42	8				
ATTORNEY V	1	50	14				1
BUS. TAXES ADMIN II/BOE	1	64	33				1
BUS. TAXES SP II/BOE	1	52	6				1
BUS. TAXES SP III/BOE	3	56	24				2
C.E.A.	9	51	20				5
EXEC DIRECTOR	1	63	32				1
EXECUTIVE ASSISTANT	1	48	2				
HEARING REPORTER	1	38	8				
INFORMATION OFFICER II	1	72	2				1
JR PROPERTY APPRAISER	4	30	9				
OFFICE ASSIST/TYPE	1	31	2				

Class Title	Number of Employees	Average Age	Average of Years of State Service	Number of Retirements Last 12 Months	Average Age at Retirement	Average Years of Service Before Retirement	Number at Retirement Eligibility (50+)
OFFICE TECH (TYPING)	2	49	10				1
OFFICE TECH (GEN)	1	60	14				1
PRINPL PROP AP/BOE	5	57	15				5
RES DATA ANALYST I	2	46	15				1
RES DATA ANALYST II	2	53	4	1	62	39	1
RES DATA SPECIALIST III	3	50	18				2
RES DATA SPECIALIST I	1	34	3				
RES DATA SUP II	1	57	29				1
SR PETRL&MNG ENG	2	59	6	1	67	36	2
SR SP PROP AP/BOE	19	52	14	2	69	18	12
SR SP PRP AD A/BOE	13	51	14				6
STAFF SVS ANALYST	10	38	12				1
STAFF SVS MANAGER I	3	56	9				2
STF SVS MGR II/SUP	1	63	12				1
SUP PROP AP/BOE	8	50	12	1	71	15	4
TAX AUDITOR	1	38	15				
TAX TECH I	1	34	2				
TAX TECH II	1	51	3				1
TAX TECH III	2	44	4				1
Grand Total	**157**	**49**	**12**	**9**	**453**	**165**	**77**

APPENDIX B: DEMOGRAPHICS

Demographic	BOE Employees	BOE Percentage	Statewide Total	Statewide Total Percentage
Women	94	57.8%	103,705	46.2%
Men	71	42.3%	120,908	53.8%
American Indian or Alaska Native Alone	0	0.00%	1,338	0.6%
Asian - Cambodian Alone	0	0.00%	317	0.1%
Asian - Chinese Alone	5	3.03%	8,341	3.8%
Asian - Filipino Alone	5	3.03%	11,560	5.4%
Asian - Indian Alone	2	1.21%	5,490	2.4%
Asian - Japanese Alone	2	1.21%	1,475	0.7%
Asian - Korean Alone	6	3.64%	1,281	0.6%
Asian - Laotian Alone	0	0.00%	285	0.1%
Asian - Other Alone	6	3.64%	8,393	3.7%
Asian - Vietnamese Alone	3	1.82%	4,127	1.8%
Black or African American Alone	14	8.48%	18,165	8.5%
Hispanic or Latino Alone	22	13.33%	58,431	26.1%
Pacific Islander - Guamanian Alone	0	0.00%	185	0.1%
Pacific Islander - Hawaiian Alone	0	0.00%	173	0.1%
Pacific Islander - Other Alone	2	1.21%	1,277	0.6%
Pacific Islander - Samoan Alone	0	0.00%	122	0.1%
White Alone	91	55.15%	82,322	36.7%
Multiple Races	7	4.24%	21,331	7.1%
Veteran	2	2%	10,183	4.5%
People with Disabilities	23	16%	15,558	6.9%

APPENDIX C: COMMUNICATION PLAN

Audience and Purpose	Strategy	Target Date	Additional Training Required
Executive Leadership—Discuss their role in the plan and how they can support employees	In-person meeting followed by email		No
Managers and Supervisors—Knowledge Sharing, set expectations, and discuss the communication plan for their teams.	In-person and virtual meetings followed by email		No
All Employees—Message from Leadership	Virtual town hall with messaging from Leadership; posting of plan to myBOE intranet		No

APPENDIX D: KEY POSITION PIPELINE

Classification—Tax Program Staff

- Property Tax Appraiser/Auditor Appraiser
- Associate Property Tax Appraiser/Auditor Appraiser
- Senior Property Tax Appraiser/Auditor Appraiser
- Research Data Specialist I/II/III
- Attorney I/III

Classification—Supervisor Development

- Supervising Property Appraiser
- Supervising Research Data Specialist
- Staff Services Manager I
- Attorney IV

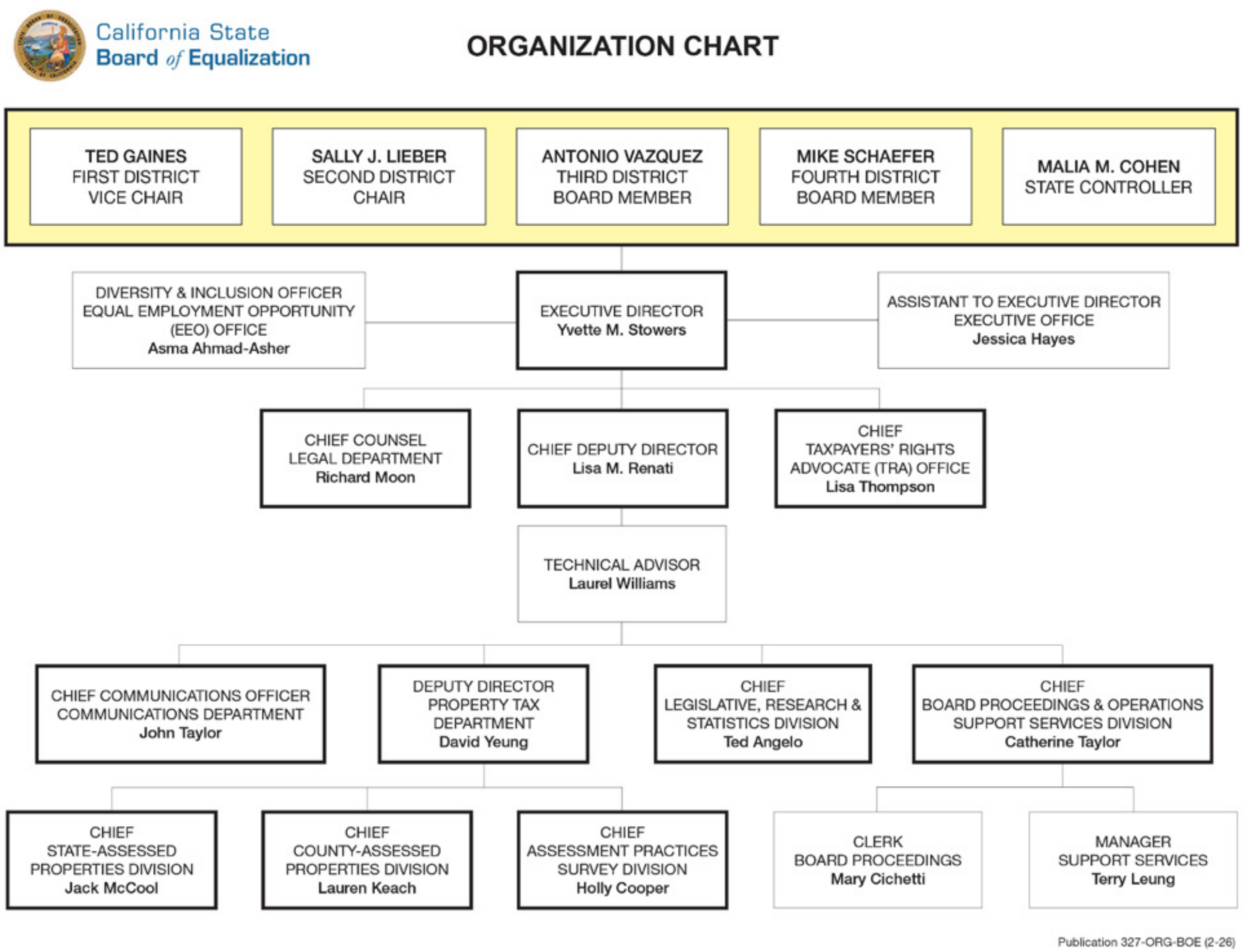
Classification—Manager Development

- Staff Services Manager II
- Principal Property Appraiser
- Supervising Research Data Specialist II
- Attorney V

Classification—Executive Development

- Executive Director (Exempt)
- Career Executive Assignments

APPENDIX E: BOE ORGANIZATIONAL CHART



APPENDIX F: BOE STRATEGIC PLAN 2026-2030

MISSION

Our mission is to serve Californians through fair and transparent administration of Property Tax, the Alcoholic Beverage Tax, and the Tax on Insurers to strengthen communities and support state and local government services.

VISION

To be a high-performing, innovative public agency delivering exceptional tax administration services with transparency, integrity, and accountability.

BOE OVERVIEW

The State Board of Equalization is constitutionally and statutorily responsible for overseeing the assessment practices of California's 58 County Assessors, who establish values for over 13 million assessments each year. In addition, the BOE assesses the property of regulated railroads and specific public utilities and assesses and collects the private railroad car tax. Properties assessed by the BOE, and properties assessed locally by County Assessors, comprise California's property tax base. The BOE is also responsible for assessing and collecting excise taxes on the manufacture, importation, and sale of alcoholic beverages and co-administering the Tax on Insurers Program.

The Board consists of five Members who serve concurrent four-year terms. One Member is elected from each of California's four Equalization Districts. The State Controller, elected at-large, serves as the Board's fifth Member. The four elected Board Members represent approximately 10 million constituents in their respective districts.

The BOE's Executive Director is appointed by the five-member Board and is responsible for the employees and carrying out the BOE's mission, goals, tax administration functions, and Board directives.

CORE ORGANIZATIONAL VALUES

Integrity
Upholding the highest ethical standards in all operations.

Innovation
Embracing new technologies and ideas to improve services.

Collaboration
Working together internally and with external partners to achieve common goals.

Excellence
Striving for superior performance and continued improvement.

STRATEGIC GOALS

1 Modernize Our Core Tax Administration Functions by Leveraging Technological Solutions

Objectives:

1.1 Modernize Technology with a long-term view.

1.2 Improve Digital Services—Improve current services with user-friendly, accessible tools and services.

1.3 Use Data Smarter—Strengthen how we collect, store, and analyze data to support forecasting and decision-making.

1.4 Prepare Our Workforce for Change—Provide staff with training on digital tools and change management.

2 Advance Workforce Development to Ensure Agency Capacity and Resilience

Objectives:

2.1 Strengthen Recruitment and Onboarding

2.2 Develop Future Leaders

2.3 Foster a Culture of Engagement and Innovation

3 Streamline Internal Processes for Greater Efficiency

Objectives:

3.1 Review and update workflows, procedures, and approval layers that may cause a slowdown in decision-making.

3.2 Digitize operational record management to transform from paper-based processes to digital platforms with tracking.

3.3 Empower staff to identify solutions.

Publication 382 (12-25)

BOE Contact Information

State Board of Equalization

PO Box 942879

Sacramento, CA 94279-0073

www.boe.ca.gov

Yvette M. Stowers, Executive Director

Executive.Director@boe.ca.gov

1-916-274-3560

Lisa M. Renati, Chief Deputy Director

BOEdepCH@boe.ca.gov

1-916-274-3563

California State
Board *of* Equalization

Publication 279
April 2026