

Per California Code of Regulations, title 2, section 548.5, the following information will be posted to CalHR's Career Executive Assignment Action Proposals website for 30 calendar days when departments propose new CEA concepts or major revisions to existing CEA concepts. Presence of the department-submitted CEA Action Proposal information on CalHR's website does not indicate CalHR support for the proposal.

**A. GENERAL INFORMATION**

1. Date

October 10, 2017

2. Department

State Board of Equalization

3. Organizational Placement (Division/Branch/Office Name)

Executive Office

4. CEA Position Title

Chief, Legislative, Research & Statistics

5. Summary of proposed position description and how it relates to the program's mission or purpose. (2-3 sentences)

The Chief, Legislative, Research & Statistics Division, is responsible for all aspects of the BOE's legislative, research and statistical programs, which includes: (1) identification of legislation of interest to the BOE, (2) coordinating intra-departmental information and analyzing proposed and pending legislation, and revenue estimates, (3) planning, organizing and directing the BOE's legislative, research, and statistics programs. The Chief serves as the principal advisor to the Executive Director, and the senior management team on legislative policy and legislative, research and statistics program issues.

6. Reports to: (Class Title/Level)

Chief Deputy Director / CEA C

7. Relationship with Department Director (Select one)

- Member of department's Executive Management Team, and has frequent contact with director on a wide range of department-wide issues.
- Not a member of department's Executive Management Team but has frequent contact with the Executive Management Team on policy issues.

(Explain): Position reports to the Board of Equalization's Chief Deputy Director.

8. Organizational Level (Select one)

- 1st
- 2nd
- 3rd
- 4th
- 5th (mega departments only - 17,001+ allocated positions)

## B. SUMMARY OF REQUEST

### 9. What are the duties and responsibilities of the CEA position? Be specific and provide examples.

Under the administrative direction of the Chief Deputy Director, the Chief, Legislative, Research & Statistics Division, is responsible for the management of division staff and is responsible for all aspects of the BOE's legislative, research and statistics programs, which includes: (1) identification of legislation of interest to the BOE, (2) coordinating intra-departmental information, analyzing proposed and pending legislation, and revenue estimates, and (3) planning, organizing and directing the BOE's legislative, research and statistics programs. The Chief serves as the principal advisor to the Executive Director, and the senior management team on legislative policy and legislative, research and statistics program issues. The Chief of the Legislative, Research & Statistics Division also contributes toward the BOE's mission and goals by providing research, statistical, and revenue estimating services to a variety of stakeholders, both within and outside the agency.

The Chief also directs the selection, expansion, and analysis of proposed samples for the intercounty equalization appraisal program (assessment sampling program). The purpose of the assessment sampling program is to review a representative sampling of the assessments making up the local assessment rolls, both secured and unsecured, to determine how effectively the assessor is identifying those properties subject to revaluation and how well he/she is performing the valuation function. The assessment sampling program is critical to ensure statewide equality and uniformity in the county property tax assessment practices.

The Chief, Legislative, Research & Statistics Division, plans, directs, manages, and evaluates the staff and activities of staff performing a variety of legislative, research, and statistical work including:

- Providing timely and accurate bill analyses including revenue estimates to the Board Members, Administration, and the Legislature, and assuring the bill analyses accurately reflect departmental administrative, policy, and budgetary concerns.
- Recommending items to be included on the BOE's annual legislative program, drafting of BOE proposed legislation, securing legislators as authors for BOE-sponsored legislation, and presenting the bill with the author in legislative committees.
- Presenting BOE-sponsored proposals and/or formal testimony at legislative committee meetings.
- Negotiating with legislators, legislative committee consultants, legislative advocates, the Department of Finance, other state and local government agencies, and the public.
- Providing assistance to Legislators in development and drafting of bills.
- Advocating BOE positions on bills at legislative hearings.
- Recommending to the Board Members the Private Railroad Car Tax Rate, factors to determine the assessed value of taxable publicly owned lands, and the 4-R Act Equalization Ratio to apply to market value in order to determine the assessed value of rail transportation properties.
- Directing the selection, expansion, and analysis of proposed samples for the intercounty equalization appraisal program.
- Maintaining basic statistical data on the agency's tax programs.

**B. SUMMARY OF REQUEST (continued)**

10. How critical is the program's mission or purpose to the department's mission as a whole? Include a description of the degree to which the program is critical to the department's mission.

- Program is directly related to department's primary mission and is critical to achieving the department's goals.
- Program is indirectly related to department's primary mission.
- Program plays a supporting role in achieving department's mission (i.e., budget, personnel, other admin functions).

Description: In 1879, a constitutional amendment created the Board of Equalization (BOE) and charged it with the responsibility for ensuring statewide equality and uniformity in the county property tax assessment practices. The BOE plays a significant role in California property tax assessment and administration. BOE also administers the alcoholic beverage tax, and insurance tax. Due to the nature of the work BOE is tasked with performing, the public is very sensitive to the actions of the agency and the decisions made by individuals representing it. The Chief, Legislative, Research & Statistics, is responsible for all aspects of the BOE's legislative, research and statistical programs, which includes: (1) identification of legislation of interest to the BOE, (2) coordinating intra-departmental information and analyzing proposed and pending legislation, and revenue estimates, (3) planning, organizing and directing the BOE's legislative, research, and statistics programs.

The Chief also directs the selection, expansion, and analysis of proposed samples for the intercounty equalization appraisal program (assessment sampling program). The purpose of the assessment sampling program is to review a representative sampling of the assessments making up the local assessment rolls, both secured and unsecured, to determine how effectively the assessor is identifying those properties subject to revaluation and how well he/she is performing the valuation function. The assessment sampling program is critical to ensure statewide equality and uniformity in the county property tax assessment practices.

The Chief serves as the principal advisor to the Executive Director, and the senior management team on legislative policy and legislative, research and statistics program issues. The Chief of the Legislative, Research & Statistics Division also contributes toward the BOE's mission and goals by providing research, statistical, and revenue estimating services to a variety of stakeholders, both within and outside the agency.

The Chief recommends the BOE's position on bills affecting BOE related tax policy, identifies the need for initiating legislation, identifies the fiscal impact and revenue impact associated with legislation, determines alternatives, and develops potential legislative proposals.

The Chief represents the BOE with legislators and staff, the Department of Finance, and the Governor's office, as appropriate.

**B. SUMMARY OF REQUEST (continued)**

11. Describe what has changed that makes this request necessary. Explain how the change justifies the current request. Be specific and provide examples.

As of July 1, 2017, AB 102 (Committee on Budget, Stats. 2017, Ch. 16) restructured the Board of Equalization and separated its functions among three separate entities. The BOE continues to have the duties, powers, and responsibilities conferred on it by the State Constitution and related statutes. Specifically, the BOE retains its responsibilities related to most property tax matters, assessing taxes on insurers, and assessing and collecting excise taxes on alcoholic beverages. Furthermore, the BOE remains independent from any agency.

AB 102 created two new entities to assume BOE's prior duties: a new state department named the California Department of Tax and Fee Administration (CDTFA) within the Government Operations Agency (GovOps) and a new tax appeals office (Office of Tax Appeals). To implement AB 102, the Administration and GovOps evaluated programmatic roles and responsibilities and created organizational charts effective July 1, 2017 for the CDTFA and BOE. The organizational charts provide a Chief, Legislative, Research & Statistics CEA for each entity. Replicating the Chief, Legislative, Research & Statistics CEA position is necessary to create two separate entities as AB 102 requires. GovOps is charged with coordinating the transition and transferred the Chief, Legislative, Research & Statistics CEA previously holding this position to the CDTFA. This leaves the former BOE Chief, Legislative, Research & Statistics CEA position vacant and requires the creation of a new Chief, Legislative, Research & Statistics CEA position to replicate the Chief, Legislative, Research & Statistics CEA position transferred to CDTFA.

### C. ROLE IN POLICY INFLUENCE

12. Provide 3-5 specific examples of policy areas over which the CEA position will be the principle policy maker. Each example should cite a policy that would have an identifiable impact. Include a description of the statewide impact of the assigned program.

The Chief, Legislative, Research & Statistics Division, reports directly to the Chief Deputy Director and the Chief Deputy Director, and exercises independence and authority in all aspects of the BOE's legislative, research and statistical programs, which includes: (1) identification of legislation of interest to the BOE, (2) coordinating intra-departmental information and analyzing proposed and pending legislation, and revenue estimates, (3) planning, organizing and directing the BOE's legislative, research, and statistics programs.

The Chief serves as the principal advisor to the Executive Director, and the senior management team on legislative policy and legislative, research and statistics program issues. The Chief of the Legislative, Research & Statistics Division also contributes toward the BOE's mission and goals by providing research, statistical, and revenue estimating services to a variety of stakeholders, both within and outside the agency.

BOE's largest Tax Program, Property Tax, acts in an oversight capacity to ensure compliance by county assessors with property tax laws, regulations, and assessment issues with the ultimate goal of statewide assessment uniformity. The Chief, Legislative, Research & Statistics Division, directs the selection, expansion, and analysis of proposed samples for the intercounty equalization appraisal program (assessment sampling program). The purpose of the assessment sampling program is to review a representative sampling of the assessments making up the local assessment rolls, both secured and unsecured, to determine how effectively the assessor is identifying those properties subject to revaluation and how well he/she is performing the valuation function. The assessment sampling program is critical to ensure statewide equality and uniformity in the county property tax assessment practices.

The Chief, Legislative, Research & Statistics, recommends the BOE's position on bills affecting BOE related tax policy, identifies the need for initiating legislation, identifies the fiscal impact and revenue impact associated with legislation, determines alternatives, and develops potential legislative proposals. In reference to Property Tax, the State has both a public policy interest and a financial interest in promoting fair and equitable assessments throughout California. The public policy interest arises from the impact of property taxes on taxpayers and the inherently subjective nature of the assessment process. The financial interest derives from state law that annually guarantees California schools a minimum amount of funding; to the extent that property tax revenues fall short of providing this minimum amount of funding, the State must make up the difference from the general fund. Property Tax legislation has a significant impact on the State of California.

The statewide impact of not having a BOE Chief, Legislative, Research & Statistics, will be the lack of above mentioned activities. Due to the nature of the work BOE is tasked with performing, the public is very sensitive to the actions of the agency and the decisions made by individuals representing it.

**C. ROLE IN POLICY INFLUENCE (continued)**

**13. What is the CEA position's scope and nature of decision-making authority?**

As a member of the BOE's Executive Management Team, the Chief, Legislative, Research & Statistics, participates in management decisions and the formulation of policies and procedures. The Chief serves as the principal advisor to the Executive Director, and the senior management team on legislative policy and legislative, research and statistics program issues. The Chief of the Legislative, Research & Statistics Division contributes toward the BOE's mission and goals by providing research, statistical, and revenue estimating services to a variety of stakeholders, both within and outside the agency.

Under the administrative direction of the Chief Deputy Director, the Chief, Legislative, Research & Statistics Division, is responsible for the management of division staff and is responsible for all aspects of the BOE's legislative, research and statistics programs, which includes: (1) identification of legislation of interest to the BOE, (2) coordinating intra-departmental information, analyzing proposed and pending legislation, and revenue estimates, and (3) planning, organizing and directing the BOE's legislative, research and statistics programs.

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**14. Will the CEA position be developing and implementing new policy, or interpreting and implementing existing policy? How?**

As a member of the BOE's Executive Management Team, the Chief, Legislative, Research & Statistics, participates in management decisions and the formulation of policies and procedures. The Chief serves as the principal advisor to the Executive Director, and the senior management team on legislative policy and legislative, research and statistics program issues. The Chief of the Legislative, Research & Statistics Division contributes toward the BOE's mission and goals by providing research, statistical, and revenue estimating services to a variety of stakeholders, both within and outside the agency.

The Chief recommends the BOE's position on bills affecting BOE related tax policy, identifies the need for initiating legislation, identifies the fiscal impact and revenue impact associated with legislation, determines alternatives, and develops potential legislative proposals. The Chief is responsible for planning, directing, managing staff the perform a variety of legislative, research, and statistical work that often involves, or results with, development and implementation of new policy resulting from revisions to current statute or recently chaptered statute.