

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

April 15, 2026

2. Department

California State Board of Equalization (BOE)

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

Executive Office/Board Governance and Operations Department

4. CEA Position Title

Chief, Board Governance and Operations Department

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

Under the direction of the Chief Deputy Director, the Chief, Board Governance and Operations Department (BGOD) provides executive leadership for public Board Meeting governance processes, tax appeals, agency data governance, and operations support. The position provides executive-level leadership, ensuring compliance with the Bagley-Keene Open Meeting Act, ADA, and other statutory mandates while developing policies that guarantee independence from the BOE's Legal Department, fairness in tax appeals, and transparency in Board proceedings. This role is essential to carrying out the BOE's constitutional mission and maintaining public confidence in its decisions.

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):

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.

The Chief, Board Governance and Operations Department (BGOD), is a key member of the California State Board of Equalization's (BOE) executive team. The position provides strategic leadership and policy direction for four major program areas: (1) Board Proceedings, (2) Tax Appeals Management, (3) Agency Data Governance, and (4) Operations Support Services.

#### Board Proceedings:

The Chief will establish and oversee policies to ensure compliance with the Bagley-Keene Open Meeting Act, the Americans with Disabilities Act (ADA), the Kopp Act, and other statutory mandates governing public meeting conduct. The position will develop and implement policies governing the structure and format of board meetings, agenda-setting deadlines, accessibility standards, public participation protocols, and the contribution disclosure program. With the approval of the BOE Executive Director, the Chief will assist the Board Members and their staff on matters effecting day-to-day operations and conduct. The Chief will participate in closed door discussions with the Board Members to discuss confidential matters pertaining to appeals. The Chief directs staff in preparing accurate records of proceedings, ensuring the integrity and transparency of the Board's decision-making processes. The Chief plays a pivotal role in interpreting complex public meeting laws and ensuring governance practices align with legislative intent.

#### Tax Appeals Management:

The Chief oversees the Tax Appeals Unit and provides executive-level policy direction on the appeals process for State-assessed properties, welfare exemptions, the Tax on Insurers, and the Alcoholic Beverage Tax. Responsibilities include administering the full life cycle of BOE tax appeals - from filing to resolution - to ensure cases are processed efficiently and in strict compliance with the Statutory Rules for Tax Appeals. The Chief develops policies for the scheduling and governance of hearings to ensure fair, consistent, and transparent tax administration, serving as a critical firewall to maintain independence from the Legal Department.

#### Agency Data Governance:

The Chief leads the agency's Data Governance framework, establishing policies, processes, and standards to securely and reliably manage data assets. Responsibilities include defining data stewardship roles, establishing access protocols to protect confidential tax data, and managing policies for data sharing and retention. The Chief ensures there is a single trusted source of key data so that all departments work from the same facts. The position establishes and enforces policies to promote ethical data management, guides long-term data planning [including Artificial Intelligence (AI) risk assessment], and ensures practices align with statewide information security mandates.

#### Operations Support Services:

The Chief oversees administrative functions that support the agency, including budget coordination, personnel support, facilities management, contracts, and procurement. The position establishes policies to standardize the agency's clearance review process for all public-facing reports and publications. The Chief ensures administrative processes support the Board's program through efficient resource management, accurate documentation, and consistent internal controls.

**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: This position is central to fulfilling the BOE's constitutional mission of fair, consistent, and transparent tax administration. It ensures the Board's most visible public functions operate with accuracy, integrity, and full legal compliance.

A core BOE function is conducting public Board meetings and tax appeals hearings where key decisions are made. The Chief oversees all aspects of these proceedings which include agenda creation, public notices, disclosures, documentation, and Bagley-Keene compliance in order to ensure they are transparent, timely, accessible, and accountable. This work preserves the integrity of the Board's decision-making and maintains public trust.

Accurate and timely tax appeal case management is mission-critical. The Chief's oversight of the entire case life cycle ensures fair, consistent, and transparent dispute resolution. Strong case tracking, standardized processing, and reliable hearing preparation uphold the Board's quasi-judicial credibility and the public's confidence in its outcomes.

Data governance is increasingly essential to the agency's mission. The Chief leads policies that ensure agency data is accurate, consistent, secure, and ethically used in supporting Board materials, appeals files, policy development, and public reporting. This work protects taxpayer information, maintains data integrity for decision-making, and aligns with statewide practices, including responsible use of artificial intelligence.

The operations support functions under the Chief, which include budget, personnel, contracts, facilities, and clearance review, are critical to the agency's ability to meet statutory obligations and operate efficiently. Strong operational infrastructure ensures every program has the resources and administrative support needed to deliver on the Board's mission.

By unifying Board proceedings, appeals management, data governance, and operational support under one executive, the Chief ensures these essential functions operate cohesively. This alignment enables the BOE to uphold fairness, consistency, transparency, and its constitutional duties to taxpayers. The role is critical to safeguarding decision-making integrity, supporting public trust, protecting data quality, and maintaining the operational foundation needed for all programs to function effectively.

## **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.

Prior to the BOE's restructuring in 2017, a dedicated Chief reporting directly to the Chief Counsel was responsible for the BOE's Board Proceedings and Tax Appeals functions. The public Board Meetings primarily focused on adjudicating sales and income tax appeals and on overseeing 37 tax and fee programs. Following the restructuring, due to the reduced number of tax appeals before the Board, the BOE was informed that the CEA position, which had led the division, should be downgraded to a Supervisor II (formerly Staff Services Manager II) classification. However, since that time, the volume of the Board's workload at public meetings and complexity required for the administration of Tax Appeals have not diminished, and the dollar value and consequences of decisions on tax appeals have increased. For calendar year 2025, the total amount of tax controversy before the Board is \$7.6 billion. Since the BOE reorganization, the Board continues to adjudicate property, insurance, and alcoholic beverage tax appeals, adopt state-assessed property values, and formulate property tax policies. Additionally, at public meetings, the Board has taken on a more significant role in implementing and providing statewide guidance on major legislative changes in property tax administration, and in addressing public policy challenges to deliver tangible results. Examples include assisting the state in achieving its low- and moderate-income housing goals, addressing the insurance crisis, and mitigating the impact of wildfires and disasters on property tax assessments, which affect the property tax revenues that local communities throughout California depend on. The creation of this position addresses a critical organizational gap by providing dedicated executive-level leadership capable of developing policies and procedures to manage BOE's board proceedings, tax appeals, data governance, and internal agency support systems, and ensure transparency, impartiality, and compliance with statutory mandates, including those concerning the conduct of public meetings of an elected body. Having a CEA lead board proceedings is important because the role supports the work of constitutional district elected officials in a high-visibility environment where transparency and strict compliance with laws and policies are essential. Board proceedings require careful planning, coordination, and execution, along with the ability to manage sensitive issues under tight timelines. A CEA provides the leadership, judgment, and independence needed to guide staff, work directly with board members, and ensure that public meetings are in full compliance.

The BOE proposes to establish this executive-level Chief, separate from the legal and tax program departments, to provide clear organizational safeguards and ensure the tax appeals unit is led by an executive with the authority to make independent decisions. It is critical that the Tax Appeals Unit and related policy decisions remain organizationally separate from the BOE's Legal and Property Tax Departments to ensure independence, fairness, and transparency in the yearly tax appeals process, which involves billions of dollars in tax controversy. Each year, the BOE's tax program determines the annual unitary appraisal value of State Assessments, and the BOE's legal department includes separate attorneys who represent the tax program, act as tax appeals conference holders tasked with rendering independent determinations and providing legal advice to Board Members when they hear tax appeals at public hearings. Because the BOE's Chief Legal Counsel directly supervises the attorneys performing these distinct, and at times competing, functions, consolidating oversight of both the legal department and the tax appeals unit under one executive creates inherent conflicts of interest and undermines taxpayer confidence in the impartiality of the process. The creation of an executive-level Chief separate from the program and legal departments strengthens the defensibility of BOE's tax appeals program and ensures independence, fairness, and transparency.

State government has changed rapidly in recent years. Agencies, including the BOE, must manage larger volumes of data, meet transparency expectations, and adapt to changing statewide requirements related to privacy, cybersecurity, and artificial intelligence. These shifts have created new responsibilities that require strong executive oversight rather than traditional program-level management. As the BOE modernizes its processes and relies more heavily on digital information and data-driven operations, it must have a senior leader who can guide policy, ensure compliance, and maintain public trust across all programs. The data governance duties in this position will affect the entire agency and involve decisions with legal, policy, and public trust consequences. The BOE relies on accurate and well-managed data to fulfill its tax administration responsibilities. If the agency's data is inconsistent, inaccurate, or improperly handled, it can affect statewide reporting, tax decisions, and transparency. Data governance is more than technical or analytical tasks and requires an executive-level role to set standards, direct managers across programs, and make decisions that balance confidentiality and legal requirements.

Without a CEA position leading Board Proceedings, managing tax appeals, and overseeing data governance, there is no executive-level staffing dedicated to making these critical determinations and policymaking. In such cases, decision-making responsibility falls to the Executive Director or the Chief Deputy Director, creating both capacity issues and potential perceived conflicts of interest. A dedicated Chief at the CEA level, therefore, provides the structural independence necessary to preserve integrity and maintain taxpayer trust in the fairness of the Board's processes.

### 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 position will have primary responsibility for developing and implementing executive-level policies and procedures related to public Board meetings, tax appeals, data governance, and agency operational support.

#### BOE Board Meeting Governance Policy:

Establish and maintain comprehensive policies governing the structure, format, and legal compliance of public Board meetings. This includes setting the order of business; procedures for handling complex agenda items; standards for public notice, agenda submission, and distribution of supporting materials; and protocols for public participation, speaker registration, decorum, and accessibility in accordance with ADA requirements. Define procedures for open and closed session activities, ensure full compliance with the Bagley-Keene Open Meeting Act, the Kopp Act, and related statutes, and oversee the accurate creation, preservation, and public availability of meeting records, including minutes, transcriptions, and recordings. Incorporate requirements for disclosure of political contributions by parties appearing before the elected Board while safeguarding confidential information as required by law. Identifiable Impact: Ensures transparent, accessible, efficient, and legally compliant Board operations. Statewide Impact: Reinforces public trust, supports constitutional and statutory mandates for open government, and strengthens the administrative integrity of BOE proceedings.

#### Tax Appeals Process Policy and Procedures:

Establish policies for the oversight of BOE's tax appeals program for Property Tax, Tax on Insurers, and the Alcoholic Beverage Tax pursuant to the Rules for Tax Appeals, ensuring separation and independence, set procedures for acceptance of tax appeals petitions, scheduling and managing tax appeals hearings, filing management, and determining criteria and standards for consistency, fairness, and defensibility. Identifiable Impact: Protects taxpayer rights and streamlines appeal resolution. Statewide Impact: Promotes uniformity in appeal handling across all California counties and helps uphold equitable tax administration.

#### Data Governance Policy and Procedures:

Development of agency-wide data classification and data sharing policies. These policies will determine how the BOE identifies sensitive taxpayer information, what must be protected, who has access, how and where data is stored, and how retention guidelines are set and maintained. Identifiable impact: Ensuring accurate, transparent, and secure data for reporting and tax administration. Statewide Impact: Reinforces public trust and BOE's ability to meet all statutory and constitutional mandates.

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

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

The Chief of the Board Governance and Operations Department functions with broad authority to develop and execute policies governing Board proceedings, tax appeals case management, agency-level data governance, and workforce planning compliance under CalHR Policy 2901. The Chief exercises a high degree of judgment and independence in setting program priorities, developing strategic objectives, and resolving issues that involve conflicting legal, political, or operational considerations.

Responsibilities include:

- Developing and enforcing policies and procedures governing Board operations, appeals management, and data governance compliance.
- Leading strategic initiatives to enhance the efficiency, transparency, and accessibility of Board proceedings.
- Representing the agency in high-level meetings and interagency collaborations related to data governance and operational management.
- Advising executive leadership on operational risks, policy impacts, resource needs, and governance matters.
- Guiding and supervising subordinate managers to ensure alignment of policy, operations, and resource management across all programs.
- The Chief is accountable for ensuring that all departmental activities are coordinated, compliant, and responsive to Board priorities and statewide policy requirements.
- Working with BGOD's management, the Chief is accountable for BGOD's workforce planning and training to ensure positions are staffed and employees are trained and equipped to perform their duties and job functions.

The position integrates governance, appeals oversight, and administrative support functions into a cohesive enterprise program that spans policy, compliance, operations, and public accountability.

The Chief provides executive-level advice to the Chief Deputy Director and the Executive Director on strategic initiatives that affect Board operations, public engagement, and interagency coordination. The Chief's policy decisions directly impact how the BOE fulfills its statutory duties, interacts with the public, and ensures consistent application of data governance standards across all programs.

The Chief will also advise the Executive Director and, with permission, interface directly with Board Members regarding Board Agenda items, contribution disclosures, conflicts of interest, data governance, and matters pertaining to monthly public meetings.

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

The Chief will both develop and implement new policies and interpret and apply existing laws and mandates. This includes developing executive-level procedures for Board meetings, tax appeals program oversight, contribution disclosures, data governance, and transparency standards, while ensuring consistent application of statutory requirements, including the Bagley-Keene Open Meeting Act, the Kopp Act, the ADA, the Rules for Tax Appeals, and other applicable laws.