



California State
Board of Equalization

STRATEGIC PLAN 2026-2030

INNOVATION

COLLABORATION

OPERATIONAL EXCELLENCE



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.