

0860 State Board of Equalization

The State Board of Equalization's (BOE) duties primarily include assessing and allocating the property values of railroads and specified utilities and businesses; adjudicating property tax appeals of taxable government owned property; overseeing the property tax assessment practices of the 58 county assessors; adopting rules to clarify property tax laws; and administering the alcoholic beverage excise tax and the insurance tax, including appeals. The BOE contracts with the California Department of Tax and Fee Administration (CDTFA) to administer the Alcoholic Beverage Tax Program and the Insurance Tax Program.

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2024-25	2025-26	2026-27	2024-25*	2025-26*	2026-27*
0570025	County Assessment Standards Program	93.0	107.2	107.2	\$16,745	\$19,281	\$19,498
0570050	State-Assessed Property Program	72.7	83.4	83.4	13,399	15,033	18,280
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		165.7	190.6	190.6	\$30,144	\$34,314	\$37,778
FUNDING		2024-25*			2025-26*		2026-27*
0001	General Fund	\$29,815			\$33,857		\$37,321
0995	Reimbursements	329			457		457
TOTALS, EXPENDITURES, ALL FUNDS		\$30,144			\$34,314		\$37,778

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Article XIII, section 17 of the California Constitution. Government Code sections 11126, 15600-15624, 15652, and Revenue and Taxation Code sections 20, 32471.

PROGRAM AUTHORITY

0570025-County Assessment Standards Program:

Article XIII, section 18 of the California Constitution; Revenue and Taxation Code sections 63.1, 63.2, 64, 69.5, 69.6, 75.12, 75.60, 155, 168.1, 169, 205.6, 214, 215.1, 218.5, 251, 254.5, 254.6, 401.5, 401.20, 407, 422.7, 423, 439.2, 441, 452, 480.1, 480.2, 601, 602, 615, 618, 670-678, 681, 987, 1152, 1157, 1252, 1254, 1366, 1603, 1624.02, 1650, 1716, 1815-1817, 5364, 5781, and 5840; and Government Code sections 15600, 15606-15608, 15611-15613, 15624, and 15640-15646.

0570050-State-Assessed Property Program:

Article XIII, section 19 of the California Constitution, Revenue and Taxation Code sections 100-100.96, 721-868, 4876-4880, 5011-5014, 5148, 11201-11702, and 23154, and Government Code sections 54900-54916.5.

0570150-Alcoholic Beverage Tax Program:

Article XX, section 22 of the California Constitution, Revenue & Taxation Code sections 32001-32557, and Business and Professions Code sections 23000-23673.

0570575-Insurance Tax Program:

Article XIII, section 28 of the California Constitution, Revenue and Taxation Code, sections 12001-13170, and Insurance Code sections 132, 685-685.4, 995.5, 1530, 1531, 1774-1780, 10089.44, 12976, and 12976.5.

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

0860 State Board of Equalization - Continued**DETAILED BUDGET ADJUSTMENTS**

	2025-26*			2026-27*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments			-			-
Workload Budget Change Proposals			-			-
• Information Technology Modernization Project	\$-	\$-	-	\$3,200	\$-	-
• Intergenerational Real Property Transfers (SB 293)	-	-	-	154	-	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$3,354	\$-	-
Other Workload Budget Adjustments			-			-
• Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-	-3.0	-	-	-3.0
• Other Post-Employment Benefit Adjustments	-483	-	-	-524	-	-
• Retirement Rate Adjustments	984	-	-	984	-	-
• Benefit Adjustments	81	-	-	175	-	-
• Salary Adjustments	-51	-	-	6	-	-
Totals, Other Workload Budget Adjustments	\$531	\$-	-3.0	\$641	\$-	-3.0
Totals, Workload Budget Adjustments	\$531	\$-	-3.0	\$3,995	\$-	-3.0
Totals, Budget Adjustments	\$531	\$-	-3.0	\$3,995	\$-	-3.0

PROGRAM DESCRIPTIONS**0570025 - COUNTY ASSESSMENT STANDARDS PROGRAM**

This program ensures that taxable properties are enrolled and assessed by the 58 county assessors in full conformity with the law. The BOE is also charged with providing consultation and services to the county assessors and their staff, establishing standards, providing training for assessors and assessment appeals boards, evaluating the effectiveness of each county assessor's administration, co-administering the welfare exemption, and administering the Legal Entity Ownership Program.

0570050 - STATE-ASSESSED PROPERTY PROGRAM

This program values and assesses inter-county pipelines and properties owned or used by railroads, regulated telephone companies, companies transmitting or selling gas or electricity, and private railroad car companies. Local jurisdictions use the established values for the levy and collection of local property taxes. In addition, the BOE collects the Private Railroad Car Tax that is deposited in the state General Fund.

0570150 - ALCOHOLIC BEVERAGE TAX PROGRAM

The alcoholic beverage tax is a per-gallon excise tax collected on the sale, distribution, or importation of alcoholic beverages in California. Revenues from the tax are deposited into the Alcohol Beverage Control Fund and are withdrawn for use by the state's General Fund or used to pay refunds under this program. As part of an interagency agreement, CDTFA collects the tax and administers the program in cooperation with BOE. The BOE hears all appeals for claims for refund or petition for redetermination denials.

0570575 - INSURANCE TAX PROGRAM

The insurance tax program is jointly administered by BOE, CDTFA, Department of Insurance (CDI), and the State Controller's Office. 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 insurance taxes in California. All insurance companies are subject to a tax on gross premiums. As part of an interagency agreement, CDTFA has the responsibility to issue deficiency assessments, refunds, and evaluate appeals on behalf of the BOE. The BOE continues to hear all appeals for claims for refund or petition for redetermination denials.

DETAILED EXPENDITURES BY PROGRAM

		2024-25*	2025-26*	2026-27*
	PROGRAM REQUIREMENTS			
0570	ADMINISTRATION OF THE BOARD OF EQUALIZATION			

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0860 State Board of Equalization - Continued

		2024-25*	2025-26*	2026-27*
	State Operations:			
0001	General Fund	\$29,815	\$33,857	\$37,321
0995	Reimbursements	329	457	457
	Totals, State Operations	\$30,144	\$34,314	\$37,778
	SUBPROGRAM REQUIREMENTS			
0570025	County Assessment Standards Program			
	State Operations:			
0001	General Fund	\$16,745	\$19,281	\$19,498
	Totals, State Operations	\$16,745	\$19,281	\$19,498
	SUBPROGRAM REQUIREMENTS			
0570050	State-Assessed Property Program			
	State Operations:			
0001	General Fund	\$13,070	\$14,576	\$17,823
0995	Reimbursements	329	457	457
	Totals, State Operations	\$13,399	\$15,033	\$18,280
	TOTALS, EXPENDITURES			
	State Operations	30,144	34,314	37,778
	Totals, Expenditures	\$30,144	\$34,314	\$37,778

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2024-25	2025-26	2026-27	2024-25*	2025-26*	2026-27*
PERSONAL SERVICES						
Baseline Positions	193.6	193.6	193.6	\$19,039	\$19,039	\$19,039
Other Adjustments	-27.9	-3.0	-3.0	-1,605	-51	114
Net Totals, Salaries and Wages	165.7	190.6	190.6	\$17,434	\$18,988	\$19,153
Staff Benefits	-	-	-	8,855	10,835	10,934
Totals, Personal Services	165.7	190.6	190.6	\$26,289	\$29,823	\$30,087
OPERATING EXPENSES AND EQUIPMENT				\$3,855	\$4,491	\$7,691
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$30,144	\$34,314	\$37,778

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2024-25*	2025-26*	2026-27*
0001 General Fund			
APPROPRIATIONS			
002 Budget Act appropriation	\$29,815	\$33,326	\$37,321
Allocation for Employee Compensation	-	-51	-
Allocation for Other Post-Employment Benefits	-	-483	-
Allocation for Staff Benefits	-	81	-
Section 3.60 Pension Contribution Adjustment	-	984	-
Totals Available	\$29,815	\$33,857	\$37,321
TOTALS, EXPENDITURES	\$29,815	\$33,857	\$37,321
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$329	\$457	\$457
TOTALS, EXPENDITURES	\$329	\$457	\$457

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0860 State Board of Equalization - Continued**1 STATE OPERATIONS**

	2024-25*	2025-26*	2026-27*
Total Expenditures, All Funds, (State Operations)	\$30,144	\$34,314	\$37,778

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2024-25	2025-26	2026-27	2024-25*	2025-26*	2026-27*
Baseline Positions	193.6	193.6	193.6	\$19,039	\$19,039	\$19,039
Salary and Other Adjustments	-27.9	-3.0	-3.0	-1,605	-51	6
Workload and Administrative Adjustments						
Intergenerational Real Property Transfers (SB 293)						
Overtime	-	-	-	-	-	56
Temporary Help	-	-	-	-	-	52
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	-	\$-	\$-	\$108
Totals, Adjustments	-27.9	-3.0	-3.0	\$-1,605	\$-51	\$114
TOTALS, SALARIES AND WAGES	165.7	190.6	190.6	\$17,434	\$18,988	\$19,153

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