



Research and Statistics Student Intern

The student intern, in a learner capacity, performs a variety of technical functions for the Board of Equalization's Research and Statistics Section under the direct leadership of its senior staff. Continued enrollment in college courses is required. Students with academic majors related to statistics and mathematics are encouraged to apply. The position is approximately **5-10 hours per week**. Duties include the following:

- 70%. One of the primary ways to ensure that county assessors are consistent in their assessment of property is by means of periodic sampling by the BOE's Property Taxes Department. For sample parcels, BOE staff determines property values and compare the values to county assessments. Total county assessments must be within five percent of the BOE's sample-projected assessment, or the county assessor will be denied reimbursement for certain administrative costs. The Research and Statistics Section has the critical task of selecting the parcels in the sample. The sample is relatively small, sometimes representing less than .5 percent of total assessed value in the county, to save the State staff appraisal costs. At the same time, the State must sample enough properties to prudently evaluate assessment practices. Determining a statistically valid sample is a major workload component of the Research and Statistics Section. Such sampling is complex, because the nature of property assessments does not lend itself well to standard statistical techniques that assume normally distributed data. For example, in drawing a sample, an oil refinery property parcel cannot be treated the same as a single-family home parcel because they differ so greatly in their assessed values. If both parcels had the same statistical probability of being in the county sample, the sample would run a great risk of not being representative of the total assessed properties of the county. Counties could potentially incur unjustified state sanctions if this sampling is not drawn properly. The successful intern candidate will participate in a review of the survey sample theory used to pull these samples.
- 30%. As part of its administration of the state's sales and use tax, the Board distributes a portion of sales and use tax revenues to the specific California local jurisdiction (764 in all) where each taxable transaction originated. The Board makes these monthly allocations to the local jurisdictions based on a formula that includes historical allocations, growth factor adjustments, transfers and audits, and actual cash receipts. The successful intern candidate will assist in the development of a methodology to evaluate the accuracy of the Board's allocation formula.

Job Requirements

Knowledge of:

- Statistical procedures
- General principles, concepts and terminology used in research

Ability to:

- Gather, compile, analyze and interpret data
- Speak and write effectively
- Work in a high-rise building

Desirable Qualifications

- Interest in the Board of Equalization's property tax overview functions
- Proficiency in using a personal computer, including the use of various software packages such as Excel, Word and Access.
- Knowledge of the SAS programming language.

Please email your resume and proof of college enrollment to:

ChangeManagementProgram@boe.ca.gov

Or US Mail to:
WorkForce Planning
Board of Equalization
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