



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916 274-3350 • FAX 1-916 285-0134
www.boe.ca.gov

TED GAINES
First District, Sacramento

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Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

No. 2019/036

November 18, 2019

TO COUNTY ASSESSORS:

PROPERTY TAX DIRECTORY

Enclosed is a directory of staff of the State Board of Equalization that should be of assistance to those in the property tax arena.

We hope that you will find this information helpful.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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Enclosure

**STATE BOARD OF EQUALIZATION
PROPERTY TAX DIRECTORY
NOVEMBER 2019**

EXECUTIVE DIRECTOR	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Brenda Fleming	brenda.fleming@boe.ca.gov	1-916-327-4975 Fax 1-916-324-2586	73	Requests for roll extensions should be directed to the Executive Director's office (Revenue and Taxation Code section 155) for approval.
EXECUTIVE DIRECTOR OFFICE				
Vacant Chief Deputy Director		1-916-327-4975 Fax 1-916-324-2586	73	
Adrienne Harris Property Tax Technical Advisor	adrienne.harris@boe.ca.gov	1-916-323-9068 Fax 1-916-324-2586	73	

DEPUTY DIRECTOR OFFICE PROPERTY TAX DEPARTMENT	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
David Yeung Deputy Director	david.yeung@boe.ca.gov	1-916-274-3350 Fax 1-916-285-0134	63	
Vacant Administrative Assistant		Fax 1-916-285-0134	63	
Mark Nisson Property Tax Technical Advisor	mark.nisson@boe.ca.gov	1-916-274-3364 Fax 1-916-285-0134	63	
Terry Leung Staff Services Manager	terry.leung@boe.ca.gov	1-916-274-3366 Fax 1-916-285-0134	63	Provide administrative services for Property Tax Department such as personnel, budget, contracts and procurement.

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Vacant Chief		Fax 1-916-285-0134	64	
Reception Welfare Exemption Legal Entity Ownership Program Administrative Support Unit Policy and Staff Development Assessment Practices Surveys Assessment Services Unit Certification and Training Unit		1-916-274-3430 1-916-274-3410 1-916-274-3350 1-916-274-3350 1-916-274-3350 1-916-274-3350 1-916-274-3350		
Diane Yasui Manager, Property Tax	diane.yasui@boe.ca.gov	1-916-274-3424 Fax 1-916-285-0134	64	Assessment Practices Surveys Section
Vacant Manager, Property Tax		Fax 1-916-285-0134	64	Assessment Services Unit; Certification and Training Unit; Policy and Staff Development Unit
Vacant Manager, Property Tax		Fax 1-916-285-0134	64	Legal Entity Ownership Program; Welfare Exemption Section

Assessment Practices Surveys Section

Holly Cooper Supervisor, Property Tax	holly.cooper@boe.ca.gov	1-916-274-3377 Fax 1-916-285-0134	64	Assessment Practices Surveys
Andy Austin Supervisor, Property Tax	andrew.austin@boe.ca.gov	1-916-274-3374 Fax 1-916-285-0134	64	Assessment Practices Surveys

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
David Dodson Supervisor, Property Tax	david.dodson@boe.ca.gov	1-562-466-1638 Fax 1-562-466-1599		Assessment Practices Surveys
Nichole Spence Senior Specialist Property Auditor Appraiser	nichole.spence@boe.ca.gov	1-916-274-3370 Fax 1-916-285-0134	64	Quality Control
Michael Saunders Senior Specialist Property Appraiser	michael.saunders@boe.ca.gov	1-916-274-3425 Fax 1-916-285-0134	64	Quality Control

***Assessment Services and Training
Section***

Patricia Lumsden Supervisor, Property Tax	patricia.lumsden@boe.ca.gov	1-916-274-3383 Fax 1-916-285-0134	64	Assessment Services Unit Certification and Training Unit
Wendy Patterson Senior Specialist Property Appraiser	wendy.patterson@boe.ca.gov	1-916-274-3365 Fax 1-916-285-0134	64	Appraiser training and certification
Michael Crook Senior Specialist Property Appraiser	michael.crook@boe.ca.gov	1-916-274-3361 Fax 1-916-285-0134	64	Real property tax inquiries; change in ownership; solar new construction exclusion; Assessors' Handbook Sections; new construction.
Glenna Schultz Senior Specialist Property Appraiser	glenna.schultz@boe.ca.gov	1-916-274-3362 Fax 1-916-285-0134	64	Propositions 58/60/90/110; change in ownership; real property tax inquiries; Assessors' Handbook Sections; new construction.
Margie Wing Senior Specialist Property Appraiser	margie.wing@boe.ca.gov	1-916-274-3368 Fax 1-916-285-0134	64	Disabled Veterans' and other property tax exemptions; Assessors' Handbook Sections; assessment appeals.

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Vacant Associate Property Auditor Appraiser		Fax 1-916-285-0134	64	Business personal property tax inquiries; listing of banks and financial corporations; listing of companies with the CA Pollution Control Financing Authority.
Jamie Butler Property Appraiser	jamie.butler@boe.ca.gov	1-916-274-3356 Fax 1-916-285-0134	64	Real property tax inquiries; Assessors' Handbook Sections; Residential and Rural building cost studies; new construction.
Vacant Property Appraiser		Fax 1-916-285-0134	64	Real property tax inquiries; Assessors' Handbook Sections; new construction; change in ownership.

Policy & Staff Development Section

Barry Frazier Tax Specialist	barry.frazier@boe.ca.gov	1-916-274-3416 Fax 1-916-285-0134	64	Policy and staff development
Vacant Tax Specialist		Fax 1-916-285-0134	64	Policy and staff development
Angie Berry Senior Specialist Property Appraiser	angie.berry@boe.ca.gov	916-274-3376 Fax 1-916-285-0134	64	Policy and staff development
Tammy Aguiar Senior Specialist Property Appraiser	tammy.aguiar@boe.ca.gov	1-916-274-3355 Fax 1-916-285-0134	64	Policy and staff development

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
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Legal Entity Ownership Program

Vacant Supervisor, Property Tax		Fax 1-916-285-0134	64	Legal Entity Ownership Program
Lori Skinner Senior Specialist Property Appraiser	lori.skinner@boe.ca.gov	1-916-274-3415 Fax 1-916-285-0134	64	Legal Entity Ownership Program
Lauren Keach Senior Specialist Property Appraiser	lauren.keach@boe.ca.gov	1-916-274-3373 Fax 1-916-285-0134	64	Legal Entity Ownership Program

Welfare Exemption Section

Tesneem Moorehead Supervisor, Property Tax	tesneem.moorehead@boe.ca.gov	1-916-274-3363 Fax 1-916-285-0134	64	Welfare Exemption Section
Bryan Bagood Senior Specialist Property Appraiser	bryan.bagood@boe.ca.gov	1-916-274-3441 Fax 1-916-285-0134	64	Organizational and Supplemental Clearance Certificate for Welfare Exemption claim processing
Maureen Spurlock Senior Specialist Property Auditor Appraiser	maureen.spurlock@boe.ca.gov	1-916-274-3440 Fax 1-916-285-0134	64	Organizational and Supplemental Clearance Certificate for Welfare Exemption claim processing

***Administrative and Management
Support Unit***

Amy Hood Associate Governmental Program Analyst	amy.hood@boe.ca.gov	1-916-274-3375 Fax 1-916-285-0134	64	Eminent domain requests; support services for property tax staff; contracts and procurement; Property Tax Assessor Portal; special projects.
Leonard Springer Staff Services Analyst	leonard.springer@boe.ca.gov	1-916-274-3344 Fax 1-916-285-0134	64	Homeowners' exemption (MCL); budgets & workload report; salary survey; roll extension requests; special projects.

STATE-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Vacant Chief		Fax 1-916-285-0132	61	
Reception		1-916-274-3270		
Vacant Manager, Property Tax		Fax 1-916-285-0132	61	Unitary value indicators, audits, and special studies of energy and telecommunications companies.
Mike Harris Manager, Property Tax	mike.harris@boe.ca.gov	1-916-274-3309 Fax 1-916-285-0132	61	Value indicators and audits of transportation companies; Board Roll preparation; field appraisals; assessment of private railroad cars; Tax Area Services Section
Vacant Tax Specialist		Fax 1-916-285-0132	61	Quality Control

Valuation Unit

Jack McCool Supervisor, Property Tax	jack.mccool@boe.ca.gov	1-916-274-3296 Fax 1-916-285-0132	61	Field appraisals; Board Roll preparation
Michelle Cruz Supervisor, Property Tax	michelle.cruz@boe.ca.gov	1-916-274-3282 Fax 1-916-285-0132	61	Unitary value indicators, audits, and special studies of interexchange telephone companies, local exchange telephone companies, wireless telephone companies, and radio telephone companies.
Jenni Torres Senior Specialist Property Auditor Appraiser	jenni.torres@boe.ca.gov	1-916-274-3310 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of wireless telephone.
Brandi Blasi-Hebbard Senior Specialist Property Auditor Appraiser	brandi.hebbard@boe.ca.gov	1-916-274-3279 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of pipelines.

STATE ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
John Louden Senior Specialist Property Auditor Appraiser	john.louden@boe.ca.gov	1-916-274-3299 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of electric generation facilities.
Afrouz Ghaneh Senior Specialist Property Auditor Appraiser	afrouz.ghaneh@boe.ca.gov	1-916-274-3284 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of local telephone.
Daniel Jenkinson Senior Specialist Property Auditor Appraiser	daniel.jenkinsonII@boe.ca.gov	1-916-274-3292 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of gas and electric utilities.
Christina Tsang Senior Specialist Property Auditor Appraiser	christina.tsang@boe.ca.gov	1-916-274-3305 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of long distance telephone.
Vincent Gezi Senior Specialist Property Auditor Appraiser	vincent.gezi@boe.ca.gov	1-916-274-3265 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of railroads.
Wiley Anderson Senior Specialist Property Appraiser	wiley.anderson@boe.ca.gov	1-916-274-3276 Fax 1-916-285-0132	61	Real Property, Statement of Land Changes, assessment jurisdiction coordination.

Tax Area Services Section

Reception		1-916-274-3250		
Ricard Schwarting Research Data Supervisor	ricard.schwarting@boe.ca.gov	1-916-274-3261 Fax 1-916-285-0132	59	Maps and assigns a tax-rate-area number to each geographical area in the state with a different distribution of revenues among taxing jurisdictions.

TAXPAYERS' RIGHTS ADVOCATE OFFICE	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Lisa Thompson Chief	lisa.thompson@boe.ca.gov	1-916-323-9506	120	Facilitates resolution of taxpayer complaints and problems; monitors Board tax programs; reviews and reports on taxation issues regarding possible rights violations.
Reception		1-916-327-2217	120	Public telephone line
Mark Sutter Property Tax Technical Advisor	mark.sutter@boe.ca.gov	1-916-324-2797	120	Facilitates resolution of taxpayer complaints and problems; monitors, reviews, and reports on property tax issues and programs regarding possible rights violations.

LEGISLATIVE, RESEARCH AND STATISTIC DIV.				
Mark Durham Chief	mark.durham@boe.ca.gov	1-916-319-9220	67	Track and analyze legislation impacting property taxes.
Christopher Butler Tax Research Specialist	christopher.butler@boe.ca.gov	1-916-323-3800	67	Research and analyze property tax statistics.
Hao Quoc Nguy Tax Research Specialist	haoquoc.nguy@boe.ca.gov	1-916-323-9641	67	Research and analyze property tax statistics.
Ronil Dwarka Tax Research Specialist	ronil.dwarka@boe.ca.gov	1-916-323-9572	67	Research and analyze property tax statistics.
Vacant Property Tax Legislative Analyst			66	Track and analyze legislation impacting property taxes.

LEGAL DEPARTMENT	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Henry Nanjo Chief Counsel	henry.nanjo@boe.ca.gov	1-916-323-1094 Fax 1-916-324-2586	121	
Richard Moon Tax Counsel	richard.moon@boe.ca.gov	1-949-224-4830 Fax 1-916-323-3387	121	Irvine Office Change in ownership; exemptions; local assessment practices surveys; assessment appeals; possessory interests; state assessment.
Sarah Garrett Tax Counsel	sarah.garrett@boe.ca.gov	1-916-324-4470 Fax 1-916-323-3387	121	Change in ownership; exemptions; state assessment; local assessment practices surveys.
Julia Himovitz Tax Counsel	julia.himovitz@boe.ca.gov	1-916-323-3186 Fax 1-916-323-3387	121	Change in ownership; exemptions; state assessment; local assessment practices surveys
Sonya Yim Tax Counsel	sonya.yim@boe.ca.gov	1-949-224-4804 Fax 1-916-323-3387	121	Irvine Office Change in ownership; exemptions; local assessment practices surveys; assessment appeals; possessory interests; state assessment.
Lawrence Lin Tax Counsel	lawrence.lin@boe.ca.gov	1-916-322-1982 Fax 1-916-323-3387	121	Change in ownership; exemptions; state assessment; local assessment practices surveys.
Vacant Tax Counsel		Fax 1-916-323-3387	121	Change in ownership; exemptions; state assessment; local assessment practices surveys