



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0063  
1-916-274-3350 • FAX 1-916-285-0134  
[www.boe.ca.gov](http://www.boe.ca.gov)

TED GAINES  
First District, Sacramento  
MALIA M. COHEN, CHAIR  
Second District, San Francisco  
ANTONIO VAZQUEZ  
Third District, Santa Monica  
MIKE SCHAEFER, VICE CHAIR  
Fourth District, San Diego  
BETTY T. YEE  
State Controller  
YVETTE M. STOWERS  
Executive Director  
No. 2022/033

July 11, 2022

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

DY:ab  
Enclosure

**STATE BOARD OF EQUALIZATION**  
**PROPERTY TAX DIRECTORY**  
**JUNE 2022**

EXECUTIVE DIRECTOR	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Yvette Stowers	<a href="mailto:yvette.stowers@boe.ca.gov">yvette.stowers@boe.ca.gov</a>	1-916-274-3570 Fax 1-916-285-0125	73	Requests for roll extensions should be directed to the Executive Director's office (Revenue and Taxation Code section 155) for approval.
<b>EXECUTIVE DIRECTOR OFFICE</b>				
Lisa Renati Chief Deputy Director	<a href="mailto:lisa.renati@boe.ca.gov">lisa.renati@boe.ca.gov</a>	1-916-274-3563 Fax 1-916-285-0125	73	
Adrienne Harris Property Tax Technical Advisor	<a href="mailto:adrienne.harris@boe.ca.gov">adrienne.harris@boe.ca.gov</a>	1-916-274-3564 Fax 1-916-285-0125	73	

<b>DEPUTY DIRECTOR OFFICE PROPERTY TAX DEPARTMENT</b>	<b>EMAIL ADDRESS</b>	<b>TELEPHONE/FAX</b>	<b>MIC</b>	<b>COMMENTS</b>
David Yeung Deputy Director	<a href="mailto:david.yeung@boe.ca.gov">david.yeung@boe.ca.gov</a>	1-916-274-3350 Fax 1-916-285-0134	63	
Joyce Rufino Executive Assistant	<a href="mailto:joyce.rufino@boe.ca.gov">joyce.rufino@boe.ca.gov</a>	1-916-274-3358 Fax 1-916-285-0134	63	
Mark Nisson Property Tax Technical Advisor	<a href="mailto:mark.nisson@boe.ca.gov">mark.nisson@boe.ca.gov</a>	1-916-274-3364 Fax 1-916-285-0134	63	
Angie Berry Senior Specialist Property Appraiser	<a href="mailto:angie.berry@boe.ca.gov">angie.berry@boe.ca.gov</a>	1-916-274-3376 Fax 1-916-285-0134	63	

***Support Services Division***

Terry Leung Staff Services Manager	<a href="mailto:terry.leung@boe.ca.gov">terry.leung@boe.ca.gov</a>	1-916-274-3366 Fax 1-916-285-0134	63	Provide administrative services for Property Tax Department, such as personnel, budget, contracts and procurement.
Amy Hood Associate Governmental Program Analyst	<a href="mailto:amy.hood@boe.ca.gov">amy.hood@boe.ca.gov</a>	1-916-274-3375 Fax 1-916-285-0134	64	Support services for property tax staff; contracts and procurement; Assessor Portal; special projects
Krystal Perez Staff Services Analyst	<a href="mailto:krystal.perez@boe.ca.gov">krystal.perez@boe.ca.gov</a>	1-916-274-3344 Fax 1-916-285-0134	64	Forms, certification, and training; special projects

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Patricia Lumsden Chief	<a href="mailto:patricia.lumsden@boe.ca.gov">patricia.lumsden@boe.ca.gov</a>	1-916-274-3383 Fax 1-916-285-0134	64	
Reception  Assessment Practices Survey Unit Assessment Services Unit Training and Certification Unit Legal Entity Ownership Program Welfare Exemption Section		1-916-274-3350 1-916-274-3350 1-916-274-3350 1-916-274-3410 1-916-274-3430		
Holly Cooper Manager, Property Tax	<a href="mailto:holly.cooper@boe.ca.gov">holly.cooper@boe.ca.gov</a>	1-916-274-3377 Fax 1-916-285-0134	64	Assessment Practices Survey Unit
Glenna Schultz Manager, Property Tax	<a href="mailto:glenna.schultz@boe.ca.gov">glenna.schultz@boe.ca.gov</a>	1-916-274-3362 Fax 1-916-285-0134	64	Assessment Services Unit; Training and Certification Unit
Lauren Keach Manager, Property Tax	<a href="mailto:lauren.keach@boe.ca.gov">lauren.keach@boe.ca.gov</a>	1-916-274-3373 Fax 1-916-285-0134	64	Legal Entity Ownership Program; Welfare Exemption Section

*Assessment Practices Survey Unit*

Christine Bradley Supervisor, Property Tax	<a href="mailto:christine.bradley@boe.ca.gov">christine.bradley@boe.ca.gov</a>	1-916-274-3393 Fax 1-916-285-0134	64	Assessment Practices Survey Unit
Gary Coates Supervisor, Property Tax	<a href="mailto:gary.coates@boe.ca.gov">gary.coates@boe.ca.gov</a>	1-916-274-3395 Fax 1-916-285-0134	64	Assessment Practices Survey Unit

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
David Dodson Supervisor, Property Tax (Cerritos)	<a href="mailto:david.dodson@boe.ca.gov">david.dodson@boe.ca.gov</a>	1-562-466-1638 Fax 1-562-466-1599		Assessment Practices Survey Unit

***Training and Certification Unit***

Reno Ursal Supervisor, Property Tax	<a href="mailto:reno.ursal@boe.ca.gov">reno.ursal@boe.ca.gov</a>	1-916-274-3360 Fax 1-916-285-0134	64	Training and Certification Unit
Tammy Aguiar Senior Specialist Property Appraiser	<a href="mailto:tammy.aguiar@boe.ca.gov">tammy.aguiar@boe.ca.gov</a>	1-916-274-3355 Fax 1-916-285-0134	64	Appraiser training and certification; training policy and protocol
Wendy Patterson Senior Specialist Property Appraiser	<a href="mailto:wendy.patterson@boe.ca.gov">wendy.patterson@boe.ca.gov</a>	1-916-274-3425 Fax 1-916-285-0134	64	Appraiser training and certification; Assessors' Handbook Section 531
Michael Dean Saunders Senior Specialist Property Appraiser	<a href="mailto:michael.saunders@boe.ca.gov">michael.saunders@boe.ca.gov</a>	1-916-274-3365 Fax 1-916-285-0134	64	Appraiser training and certification; California Land Conservation Act; Taxable Possessory Interests

***Assessment Services Unit***

Vacant Supervisor, Property Tax		Fax 1-916-285-0134	64	Assessment Services Unit
Michael Crook Senior Specialist Property Appraiser	<a href="mailto:michael.crook@boe.ca.gov">michael.crook@boe.ca.gov</a>	1-916-274-3361 Fax 1-916-285-0134	64	Real property tax inquiries; change in ownership; active solar energy systems new construction exclusion; Assessors' Handbook Sections; new construction
Robert Marr Senior Specialist Property Appraiser	<a href="mailto:robert.marr@boe.ca.gov">robert.marr@boe.ca.gov</a>	1-916-274-3384 Fax 1-916-285-0134	64	Propositions 19/58/193/60/90/110; change in ownership; real property tax inquiries; new construction

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Vacant Senior Specialist Property Appraiser		Fax 1-916-285-0134	64	Propositions 19/58/193/60/90/110; change in ownership; real property tax inquiries; assessment appeals
Vacant Senior Specialist 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; Certificated Aircraft Standard Flight Times annual LTA
Dau Chieng Associate Property Auditor Appraiser	<a href="mailto:dau.chieng@boe.ca.gov">dau.chieng@boe.ca.gov</a>	1-916-274-3435 Fax 1-916-285-0134	64	Disabled veterans' and other property tax exemptions; business personal property tax inquiries; listing of banks and financial corporations; listing of companies with the CA Pollution Control Financing Authority; Certificated Aircraft Standard Flight Times annual LTA
Jamie Butler Assistant Property Appraiser	<a href="mailto:jamie.butler@boe.ca.gov">jamie.butler@boe.ca.gov</a>	1-916-274-3356 Fax 1-916-285-0134	64	Propositions 19/58/193/60/90/110; change in ownership; real property tax inquiries; Assessors' Handbook Section 534; new construction; eminent domain requests; Urban Agriculture Incentive Zones Act
Vacant Junior Property Appraiser		Fax 1-916-285-0134	64	Real property tax inquiries; new construction; change in ownership

***Legal Entity Ownership Program***

Lori Skinner Supervisor, Property Tax	<a href="mailto:lori.skinner@boe.ca.gov">lori.skinner@boe.ca.gov</a>	1-916-274-3415 Fax 1-916-285-0134	64	Legal Entity Ownership Program
Tina Baxter Senior Specialist Property Appraiser	<a href="mailto:tina.baxter@boe.ca.gov">tina.baxter@boe.ca.gov</a>	1-916-274-3379 Fax 1-916-285-0134	64	Legal Entity Ownership Program; BOE-100-B, <i>Statement of Change in Control and Ownership of Legal Entities</i> , form processing

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Jeff Trejo Associate Property Appraiser	<a href="mailto:jeff.trejo@boe.cag.gov">jeff.trejo@boe.cag.gov</a>	1-916-274-3397 Fax 1-916-285-0134	64	Legal Entity Ownership Program; BOE-100-B, <i>Statement of Change in Control and Ownership of Legal Entities</i> , form processing

***Welfare Exemption Section***

Tesneem Moorehead Supervisor, Property Tax	<a href="mailto:tesneem.moorehead@boe.ca.gov">tesneem.moorehead@boe.ca.gov</a>	1-916-274-3363 Fax 1-916-285-0134	64	Welfare Exemption Section
Bryan Bagood Senior Specialist Property Appraiser	<a href="mailto:bryan.bagood@boe.ca.gov">bryan.bagood@boe.ca.gov</a>	1-916-274-3441 Fax 1-916-285-0134	64	Claim processing for Organizational and Supplemental Clearance Certificates.
Maureen Spurlock Senior Specialist Property Auditor Appraiser	<a href="mailto:maureen.spurlock@boe.ca.gov">maureen.spurlock@boe.ca.gov</a>	1-916-274-3440 Fax 1-916-285-0134	64	Claim processing for Organizational and Supplemental Clearance Certificates.

STATE-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Jack McCool Chief	<a href="mailto:jack.mccool@boe.ca.gov">jack.mccool@boe.ca.gov</a>	1-916-274-3296 Fax 1-916-285-0132	61	
Reception		1-916-274-3270		
Michelle Cruz Manager, Property Tax	<a href="mailto:michelle.cruz@boe.ca.gov">michelle.cruz@boe.ca.gov</a>	1-916-274-3282 Fax 1-916-285-0132	61	Unitary value indicators, audits, and special studies of energy, pipeline, railroad, and telecommunications companies; assessment of private railroad cars
Pamela DiNapoli Manager, Property Tax	<a href="mailto:pamela.dinapoli@boe.ca.gov">pamela.dinapoli@boe.ca.gov</a>	1-916-274-3287 Fax 1-916-285-0132	61	Board Roll preparation; field appraisals; Tax Area Services Section
John Louden Senior Specialist Property Auditor Appraiser	<a href="mailto:john.louden@boe.ca.gov">john.louden@boe.ca.gov</a>	1-916-274-3299 Fax 1-916-285-0132	61	Quality Control

***Valuation Unit***

Jason Ybarra Supervisor, Property Tax	<a href="mailto:jason.ybarra@boe.ca.gov">jason.ybarra@boe.ca.gov</a>	1-916-274-3301 Fax 1-916-285-0132	61	Field appraisals; Board Roll preparation
Huy Tran Supervisor, Property Tax	<a href="mailto:huy.tran@boe.ca.gov">huy.tran@boe.ca.gov</a>	1-916-274-3318 Fax 1-916-285-0132	61	Unitary value indicators, audits, and special studies of gas and electric utilities and electric generation facilities
Tara Williams Supervisor, Property Tax	<a href="mailto:tara.williams@boe.ca.gov">tara.williams@boe.ca.gov</a>	1-916-274-3298 Fax 1-916-285-0132	61	Unitary value indicators, audits, and special studies of telecommunications, pipeline, and railroads
Jenni Torres Senior Specialist Property Auditor Appraiser	<a href="mailto:jenni.torres@boe.ca.gov">jenni.torres@boe.ca.gov</a>	1-916-274-3310 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of wireless telephone
Robert Winn Senior Specialist Property Auditor Appraiser	<a href="mailto:robert.winn@boe.ca.gov">robert.winn@boe.ca.gov</a>	1-916-274-3280 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
Nathan Udy Senior Specialist Property Auditor Appraiser	<a href="mailto:nathan.udy@boe.ca.gov">nathan.udy@boe.ca.gov</a>	1-916-274-3314 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of electric generation facilities
Afrouz Ghaneh Senior Specialist Property Auditor Appraiser	<a href="mailto:afrouz.ghaneh@boe.ca.gov">afrouz.ghaneh@boe.ca.gov</a>	1-916-274-3284 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of local telephone
Daniel Jenkinson II Senior Specialist Property Auditor Appraiser	<a href="mailto:daniel.jenkinsonII@boe.ca.gov">daniel.jenkinsonII@boe.ca.gov</a>	1-916-274-3292 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of gas and electric utilities
Lena Smith Senior Specialist Property Auditor Appraiser	<a href="mailto:lana.smith@boe.ca.gov">lena.smith@boe.ca.gov</a>	1-916-274-3281 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of long distance telephone
Vincent Gezi Senior Specialist Property Auditor Appraiser	<a href="mailto:vincent.gezi@boe.ca.gov">vincent.gezi@boe.ca.gov</a>	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	<a href="mailto:wiley.anderson@boe.ca.gov">wiley.anderson@boe.ca.gov</a>	1-916-274-3276 Fax 1-916-285-0132	61	Real Property, Statement of Land Changes, assessment jurisdiction coordination
Vacant Senior Specialist Property Appraiser		Fax 1-916-285-0132	61	Tangible property lists; roll changes

***Tax Area Services Section***

Reception		1-916-274-3250		
Ricard Schwarting Research Data Supervisor	<a href="mailto:ricard.schwarting@boe.ca.gov">ricard.schwarting@boe.ca.gov</a>	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

<b>TAXPAYERS' RIGHTS ADVOCATE OFFICE</b>	<b>EMAIL ADDRESS</b>	<b>TELEPHONE/FAX</b>	<b>MIC</b>	<b>COMMENTS</b>
Lisa Thompson Chief	<a href="mailto:lisa.thompson@boe.ca.gov">lisa.thompson@boe.ca.gov</a>	1-916-274-3394	120	The Chief is the agency's designated Advocate. Facilitates resolution of taxpayer complaints and problems; monitors Board tax programs; reviews and reports on taxation issues regarding possible rights violations
Reception		1-916-274-3400	120	Public telephone line
Margie Wing Property Tax Technical Advisor	<a href="mailto:margie.wing@boe.ca.gov">margie.wing@boe.ca.gov</a>	1-916-274-3368	120	Facilitates resolution of taxpayer complaints and problems; monitors, reviews, and reports on property tax issues and programs regarding possible rights violations

<b>LEGISLATIVE, RESEARCH AND STATISTIC DIVISION</b>				
Dustin Weatherby Chief	<a href="mailto:dustin.weatherby@boe.ca.gov">dustin.weatherby@boe.ca.gov</a>	1-916-274-3423	66	Track and analyze legislation impacting property taxes.
Christopher Butler Tax Research Specialist	<a href="mailto:christopher.butler@boe.ca.gov">christopher.butler@boe.ca.gov</a>	1-916-274-3419	66	Research and analyze property tax statistics.
Hao Quoc Nguy Tax Research Specialist	<a href="mailto:haoquoc.nguy@boe.ca.gov">haoquoc.nguy@boe.ca.gov</a>	1-916-274-3417	66	Research and analyze property tax statistics.
Ronil Dwarka Tax Research Specialist	<a href="mailto:ronil.dwarka@boe.ca.gov">ronil.dwarka@boe.ca.gov</a>	1-916-274-3391	66	Research and analyze property tax statistics.

LEGAL DEPARTMENT	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Henry Nanjo Chief Counsel	<a href="mailto:henry.nanjo@boe.ca.gov">henry.nanjo@boe.ca.gov</a>	1-916-274-3520 Fax 1-279-279-7375	121	
Richard Moon Tax Counsel (Irvine)	<a href="mailto:richard.moon@boe.ca.gov">richard.moon@boe.ca.gov</a>	1-949-224-4830 Fax 1-279-279-7375	121	Change in ownership; exemptions; local assessment practices surveys; assessment appeals; possessory interests; state assessment
Sonya Yim Tax Counsel (Irvine)	<a href="mailto:sonya.yim@boe.ca.gov">sonya.yim@boe.ca.gov</a>	1-949-224-4804 Fax 1-279-279-7375	121	Change in ownership; exemptions; local assessment practices surveys; assessment appeals; possessory interests; state assessment
Julia Himovitz Tax Counsel	<a href="mailto:julia.himovitz@boe.ca.gov">julia.himovitz@boe.ca.gov</a>	1-916-274-3528 Fax 1-279-279-7375	121	Disclosure; Public Records Act
Jonette Banzon Attorney	<a href="mailto:jonette.banzon@boe.ca.gov">jonette.banzon@boe.ca.gov</a>	1-916-274-3526 Fax 1-279-279-7375	121	Litigation; Appeals
Sarah Garrett Tax Counsel	<a href="mailto:sarah.garrett@boe.ca.gov">sarah.garrett@boe.ca.gov</a>	1-916-274-3525 Fax 1-279-279-7375	121	Change in ownership; exemptions; state assessment; local assessment practices surveys; Appeals
Lawrence Lin Tax Counsel	<a href="mailto:lawrence.lin@boe.ca.gov">lawrence.lin@boe.ca.gov</a>	1-916-274-3527 Fax 1-279-279-7375	121	Change in ownership; exemptions; state assessment; local assessment practices surveys
David Lujan Tax Counsel	<a href="mailto:david.lujan@boe.ca.gov">david.lujan@boe.ca.gov</a>	1-916-274-3530 Fax 1-279-279-7375	121	Change in ownership; exemptions; state assessment; local assessment practices surveys; assessment appeals; possessory interests

LEGAL DEPARTMENT	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Christian Younger Tax Counsel	<a href="mailto:christian.younger@boe.ca.gov">christian.younger@boe.ca.gov</a>	1-916-274-3439 Fax 1-279-279-7375	121	Change in ownership; exemptions; state assessment; local assessment practices surveys; assessment appeals; possessory interests
Honey Her Associate Governmental Program Analyst	<a href="mailto:honey.her@boe.ca.gov">honey.her@boe.ca.gov</a>	1-916-274-3523 Fax 1-279-279-7375	121	Disclosure; Rulemaking
Marie Agheli Staff Services Analyst	<a href="mailto:marie.agheli@boe.ca.gov">marie.agheli@boe.ca.gov</a>	1-916-274-3522 Fax 1-279-279-7375	121	Administration; Human Resources support; calendaring for chief counsel; other administrative duties
Kevin Ignacio Staff Services Analyst	<a href="mailto:kevin.ignacio@boe.ca.gov">kevin.ignacio@boe.ca.gov</a>	1-916-274-3529 Fax 1-279-279-7375	121	Administration; case management tracking; Litigation and Appeals administrative support
Norman Scott Tax Counsel IV (Retired Annuitant)	<a href="mailto:norman.scott@boe.ca.gov">norman.scott@boe.ca.gov</a>	1-916-274-3521 Fax 1-279-279-7375	121	Board Governance; overflow as needed to other areas
Louis Ambrose Tax Counsel IV (Retired Annuitant)	<a href="mailto:louis.ambrose@boe.ca.gov">louis.ambrose@boe.ca.gov</a>	1-916-274-3531 Fax 1-279-279-7375	121	Appeals; Change in ownership; exemptions