

STATE BOARD OF EQUALIZATION

PROPERTY TAX DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0063
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

October 11, 2016

SEN. GEORGE RUNNER (RET.) First District, Lancaster

FIONA MA, CPA Second District, San Francisco

JEROME E. HORTON Third District, Los Angeles County

DIANE L. HARKEY Fourth District, Orange County

BETTY T. YEE State Controller

DAVID J. GAU Executive Director No. 2016/041

#### 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/ Dean R. Kinnee

Dean R. Kinnee Deputy Director Property Tax Department

DRK:tl Enclosure

# STATE BOARD OF EQUALIZATION PROPERTY TAX DIRECTORY OCTOBER 2016

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
<b>EXECUTIVE DIRECTOR</b>				
David J. Gau	david.gau@boe.ca.gov	916-327-4975 Fax 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				
Ladeena Ford Property Tax Technical Advisor	ladeena.ford@boe.ca.gov	916-323-9068 Fax 916-323-9055	73	
Mark Alviso Sales and Use Tax Technical Advisor	mark.alviso@boe.ca.gov	916-324-1007 Fax 916-323-9055	73	
Chris Lee Special Taxes and Fees Technical Advisor	chris.lee@boe.ca.gov	916-323-9067 Fax 916-323-9055	73	

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS		
DEPUTY DIRECTOR OFFICE, PROPERTY TAX DEPARTMENT						
Dean R. Kinnee Deputy Director	dean.kinnee@boe.ca.gov	916-274-3350 Fax 916-285-0134	63			
Teresa Goehring Administrative Assistant	teresa.goehring@boe.ca.gov	916-274-3372 Fax 916-285-0134	63			
Mark Nisson Property Tax Technical Advisor	mark.nisson@boe.ca.gov	916-274-3364 Fax 916-285-0134	63			
Terry Leung Staff Services Manager	terry.leung@boe.ca.gov	916-274-3366 Fax 916-285-0134	63	Administrative and Management Support Unit; Support services for Property Tax staff; budget; contracts		

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS			
COUNTY-ASSESSED PROPERTIES DIVISION							
David Yeung Chief	david.yeung@boe.ca.gov	916-274-3334 Fax 916-285-0134	64				
Reception Cost Unit Welfare Exemption Legal Entity Ownership Program Administrative Support Unit Policy and Staff Development Assessment Practices Surveys Assessment Services Unit Certification and Training		916-274-3350 916-274-3430 916-274-3410 916-274-3350 916-274-3350 916-274-3350 916-274-3350					
Diane Yasui Manager, Property Tax	diane.yasui@boe.ca.gov	916-274-3424 Fax 916-285-0134	64	Assessment Practices Surveys Section			
Vacant Manager, Property Tax		Fax 916-285-0134	64	Assessment Services Unit and Training Section; Cost Unit; Policy and Staff Development Section			
Lisa Thompson Manager, Property Tax	lisa.thompson@boe.ca.gov	916-274-3423 Fax 916-285-0134	64	Welfare Exemption Section; Legal Entity Ownership Program Section			

Assessment Practices Surveys Section

Vacant Supervisor, Property Tax		Fax 916-285-0134	64	Assessment Practices Surveys
Andy Austin Supervisor, Property Tax	andrew.austin@boe.ca.gov	916-274-3374 Fax 916-285-0134	64	Assessment Practices Surveys

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
COUNTY-ASSESSED PROPERT	TIES DIVISION (Cont.)			
David Dodson Supervisor, Property Tax	david.dodson@boe.ca.gov	562-466-1638 Fax 562-466-1599		Assessment Practices Surveys Norwalk Office P. O. Box 1150 Norwalk 90651-1150
John Louden Senior Specialist Property Auditor-Appraiser	john.louden@boe.ca.gov	916-274-3445 Fax 916-285-0134	64	Quality Control
Michael Saunders Senior Specialist Property Appraiser	michael.saunders@boe.ca.gov	916-274-3425 Fax 916-285-0134	64	Quality Control

# Assessment Services and Training Section

Sherrie Kinkle Supervisor, Property Tax	sherrie.kinkle@boe.ca.gov	916-274-3363 Fax 916-285-0134	64	Assessment Services and Training Section; Cost Unit
Lois Campbell Senior Specialist Property Appraiser	lois.campbell@boe.ca.gov	916-274-3414 Fax 916-285-0134	64	Appraiser training and certification
Michael Crook Senior Specialist Property Appraiser	michael.crook@boe.ca.gov	916-274-3361 Fax 916-285-0134	64	Real property tax inquiries; change in ownership; solar new construction exclusion; Assessors' Handbook Sections
Glenna Schultz Senior Specialist Property Appraiser	glenna.schultz@boe.ca.gov	916-274-3362 Fax 916-285-0134	64	Propositions 58/60/90/110; change in ownership; real property tax inquiries; Assessors' Handbook Sections
Margie Wing Senior Specialist Property Appraiser	margie.wing@boe.ca.gov	916-274-3368 Fax 916-285-0134	64	Disabled Veterans' and other property tax exemptions; Assessors' Handbook Sections
Jamie Butler Property Appraiser	jamie.butler@boe.ca.gov	916-274-3356 Fax 916-285-0134	64	Real property tax inquiries; Assessors' Handbook Sections

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS		
COUNTY-ASSESSED PROPERTIES DIVISION (Cont.)						
Dawn Berridge Associate Governmental Program Analyst	dawn.berridge@boe.ca.gov	916-274-3353 Fax 916-285-0134	64	Appraisal training coordinator; property tax forms coordinator		

### Cost Unit

Jamie Butler	jamie.butler@boe.ca.gov	916-274-3356	64	Residential and Rural building cost studies
Property Appraiser		Fax		
		916-285-0134		

## Policy and Staff Development Section

Vacant Supervisor, Property Tax		Fax 916-285-0134	64	Policy and staff development
Barry Frazier Tax Specialist	barry.frazier@boe.ca.gov	916-274-3416 Fax 916-285-0134	64	Policy and staff development
Paul Lane Tax Specialist	paul.lane@boe.ca.gov	916-274-3417 Fax 916-285-0134	64	Policy and staff development
Angie Berry Senior Specialist Property Appraiser	angie.berry@boe.ca.gov	916-274-3376 Fax 916-285-0134	64	Policy and staff development
Tammy Aguiar Senior Specialist Property Appraiser	tammy.aguiar@boe.ca.gov	916-274-3355 Fax 916-285-0134	64	Policy and staff development

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
COUNTY-ASSESSED PROPERTIES DIVISION (Cont.)				

# Legal Entity Ownership Program

Bob Reinhard Supervisor, Property Tax	bob.reinhard@boe.ca.gov	916-274-3421 Fax 916-285-0134	64	Legal Entity Ownership Program
Lori Skinner Senior Specialist Property Appraiser	lori.skinner@boe.ca.gov	916-274-3415 Fax 916-285-0134	64	Legal Entity Ownership Program

## Welfare Exemption Section

Patricia Lumsden Supervisor, Property Tax	patricia.lumsden@boe.ca.gov	916-274-3383 Fax 916-285-0134	64	Welfare Exemption Section
Bryan Bagood Senior Specialist Property Appraiser	bryan.bagood@boe.ca.gov	916-274-3441 Fax 916-285-0134	64	Welfare Exemption claim processing
Maureen Spurlock Senior Specialist Property Auditor-Appraiser	maureen.spurlock@boe.ca.gov	916-274-3440 Fax 916-285-0134	64	Welfare Exemption claim processing

### Administrative and Management Support Unit

Angelica Parker Staff Services Analyst	angelica.parker@boe.ca.gov	916-274-3344 Fax 916-285-0134	64	Budgets and Workload Reports; special projects
Amy Hood Staff Services Analyst	amy.hood@boe.ca.gov	916-274-3375 Fax 916-285-0134	64	Homeowners' exemption; eminent domain requests; salary surveys report; special projects

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
STATE-ASSESSED PROPER	TIES DIVISION			
Dick Reisinger Chief	richard.reisinger@boe.ca.gov	916-274-3300 Fax 916-285-0132	61	
Reception		916-274-3270		
Vacant Manager, Property Tax		916-274-3299 Fax 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	916-274-3309 Fax 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; Timber Tax Section
Adrienne Harris Tax Specialist	adrienne.harris@boe.ca.gov	916-274-3288 Fax 916-285-0132	61	Quality Control

#### Valuation Unit

Jack McCool Supervisor, Property Tax	jack.mccool@boe.ca.gov	916-274-3296 Fax 916-285-0132	61	Field appraisals; Board Roll preparation
Sam Wang Supervisor, Property Tax	samuel.wang@boe.ca.gov	916-274-3307 Fax 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
Kurt Beck Senior Specialist Property Auditor-Appraiser	kurt.beck@boe.ca.gov	916-274-3278 Fax 916-285-0132	61	Unitary value indicators; audits and special studies of electric generation facilities
Brandi-Blasi-Hebbard Senior Specialist Property Auditor-Appraiser	brandi.hebbard@boe.ca.gov	916-274-3279 Fax 916-285-0132	61	Unitary value indicators; audits and special studies of railroads and pipelines

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
STATE-ASSESSED PROPERT	ΓΙΕS DIVISION (Cont.)			
Michelle Cruz Senior Specialist Property Auditor-Appraiser	michelle.cruz@boe.ca.gov	916-274-3282 Fax 916-285-0132	61	Unitary value indicators; audits and special studies of local telephone
Steven Hieb Senior Specialist Property Auditor-Appraiser	steve.hieb@boe.ca.gov	916-274-3289 Fax 916-285-0132	61	Unitary value indicators; audits and special studies of wireless telephone
Daniel Jenkinson Senior Specialist Property Auditor-Appraiser	daniel.jenkinsonII@boe.ca.gov	916-274-3292 Fax 916-285-0132	61	Unitary value indicators; audits and special studies of long distance telephone
Christina Tsang Senior Specialist Property Auditor-Appraiser	christina.tsang@boe.ca.gov	916-274-3305 Fax 916-285-0132	61	Unitary value indicators; audits and special studies of gas and electric utilities

#### Tax Area Services Section

Reception		916-274-3250		
Ricard Schwarting Research Manager	ricard.schwarting@boe.ca.gov	916-274-3261 Fax 916-285-0130	59	Tax Area Services Section

#### Timber Tax Section

Reception		916-274-3330		
Mike Doyich Supervisor, Property Tax	mike.doyich@boe.ca.gov	916-274-3335 Fax 916-285-0134	60	Timber and timberland values—Sacramento Office
Art Tenneson Senior Forest Property Appraiser	art.tenneson@boe.ca.gov	530-226-3416 Fax 530-226-3415	60	Timber and timberland values—Redding Office

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
TAXPAYERS' RIGHTS ADVOC	ATE			
Todd C. Gilman Chief, Taxpayers' Rights Advocate	todd.gilman@boe.ca.gov	916-324-2796 Fax 916-323-3319	70	Facilitates resolution of taxpayer complaints and problems; monitors Board tax programs; reviews and reports on taxation issues regarding possible rights violations
Dan Leddy Business Tax Administrator II	dan.leddy@boe.ca.gov	916-319-9237 Fax 916-323-3319	70	Facilitates resolution of taxpayer complaints and problems; monitors Board tax programs; reviews and reports on taxation issues regarding possible rights violations
Mark Sutter Property Tax Technical Advisor	mark.sutter@boe.ca.gov	916-324-2797 Fax 916-323-3319	70	Facilitates resolution of taxpayer complaints and problems; monitors, reviews, and reports on property tax issues and programs regarding possible rights violations

LEGISLATIVE AND RESEARCH DIVISION					
Michele Pielsticker Chief, Legislative and Research Division	michele.pielsticker@boe.ca.gov	916-322-2376 Fax 916-445-1813	66		
Rose Marie Kinnee Property Tax Legislative Analyst	rosemarie.kinnee@boe.ca.gov	916-445-6777 Fax 916-445-1813	66	Track and analyze legislation impacting property taxes	

LEGAL DEPARTMENT	
Robert Tucker Acting Chief Counsel	robert.tucker@boe.ca.gov 916-445 Fax 916-322

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS		
TAX AND FEE PROGRAMS DIVISION: PROPERTY TAX SECTION						
Christine Bisauta Castillo Acting Assistant Chief Counsel Tax and Fee Programs Division	christine.bisauta@boe.ca.gov	916-323-2549 Fax 916-323-3387	82	General inquiries		
Leslie Ang Tax Counsel	leslie.ang@boe.ca.gov	916-323-9856 Fax 916-323-3387	82	Change in ownership; exemptions; state assessment; local assessment practices surveys		
Susan Galbraith Tax Counsel	susan.galbraith@boe.ca.gov	916-323-3135 Fax 916-323-3387	82	Change in ownership; exemptions; state assessment; local assessment practices surveys		
Mengjun He Tax Counsel III (Specialist)	mengjun.he@boe.ca.gov	916-323-3060 Fax 916-323-3387	82	Change in ownership; exemptions; state assessment		
Bradley Heller Tax Counsel IV	bradley.heller@boe.ca.gov	916-323-3091 Fax 916-323-3387	82	General inquiries; general rulemaking; Rules for Tax Appeals		
Amanda Jacobs Tax Counsel	amdanda.jacobs@boe.ca.gov	916-322-1982 Fax 916-323-3387	82	Change in ownership; exemptions; state assessment; local assessment practices surveys		
Richard Moon Tax Counsel IV	richard.moon@boe.ca.gov	949-224-4830 Fax 916-323-3387	82	Irvine Office Change in ownership; exemptions; local assessment practices surveys; assessment appeals; possessory interests; state assessment; Timber Yield Tax		
Sonya Yim Tax Counsel III (Specialist)	sonya.yim@boe.ca.gov	949-224-4804 Fax 916-323-3387	82	Irvine Office Change in ownership; exemptions; state assessment		