



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
 450 N STREET, SACRAMENTO, CALIFORNIA
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
 916 445-4982 • FAX 916 323-8765
 www.boe.ca.gov

BETTY T. YEE
 First District, San Francisco

BILL LEONARD
 Second District, Ontario/Sacramento

MICHELLE STEEL
 Third District, Rolling Hills Estates

JUDY CHU
 Fourth District, Los Angeles

JOHN CHIANG
 State Controller

RAMON J. HIRSIG
 Executive Director
 No. 2007/009

February 16, 2007

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

REALIGNMENT OF THE PROPERTY AND
 SPECIAL TAXES DEPARTMENT

The Board's Property and Special Taxes Department has been realigned to address the significant growth experienced in the Excise Taxes and Fees Division over the past few years. This realignment was effective January 1, 2007. The names, telephone numbers, and responsibilities of the five divisions in the department are as follows:

David J. Gau, Deputy Director, Property and Special Taxes Department 916-445-1516

County-Assessed Properties Division¹ – Dean R. Kinnee, Chief 916-445-4982

Consists of the following units: *Policy Development, Technical Services, Assessment Practices Surveys, and Timber Yield Tax*. Develops property tax assessment policies, procedures, and informational materials, i.e., Letters To Assessors, the Assessors' Handbook, and proposed Property Tax Rules; conducts periodic assessment practices surveys of local assessment programs; administers the State's Timber Yield Tax program; certifies appraisers for property tax purposes, conducts appraisal training courses and workshops, and maintains training records; reviews exemption claim applications; and gathers and disseminates data regarding changes in control of legal entities (LEOP).

Environmental Fees Division – Mickie Stuckey, Chief 916-322-9534

Develops and implements policies, programs, and procedures relating to the following programs: *Hazardous Substances Tax; Occupational Lead Poisoning Prevention Fee; Marine Invasive Species Fee; Water Rights Fee; Electronic Waste Recycling Fee; California Tire Fee; and Integrated Waste Management Fee*.

Excise Taxes Division – Lynn Bartolo, Chief 916-327-4208

Develops and implements policies, programs, and procedures relating to the following programs: *Alcoholic Beverage Tax; Cigarette and Tobacco Products Tax; Cigarette and Tobacco Products Licensing; Insurance Tax; Emergency Telephone Users Surcharge; Natural Gas Surcharge; and Energy Resources Surcharge*.

¹ Formerly the Assessment Policy and Standards Division and the County Property Tax Division.

Fuel Taxes Division – Edward King, Chief

916-322-9669

Develops and implements policies, programs, and procedures relating to the following programs: *Motor Vehicle Fuel Tax; Diesel Fuel Tax; Use Fuel Tax; Aircraft Jet Fuel Tax; Underground Storage Tank Maintenance Fee; Oil Spill Response, Prevention and Administration Fees; Childhood Lead Poisoning Prevention Fee; International Fuel Tax Agreement (IFTA); California/Mexico Diesel Fuel Tax; and the North American Free Trade Agreement (NAFTA).*

State-Assessed Properties Division* – Stanley Siu, Chief

916-322-2323

Prepares value indicators and recommendations for consideration by the Board in its annual assessment of privately owned public utilities and railroads and allocates the assessed values among the counties where the properties are physically located. Annually values and assesses private railroad cars operating in California. Prepares and maintains maps of tax-rate areas.

Enclosed is an updated Information Directory for the Board, including staff in the property tax areas. If you have any questions, feel free to contact us for assistance.

Sincerely,

/s/Mickie Stuckey for

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk
Enclosure

* Formerly the Valuation Division and the Tax Area Services Section.

BOARD OF EQUALIZATION STAFF

February 2007

	E-MAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
EXECUTIVE DIRECTOR				
RAMON J. HIRSIG	ramon.hirsig@boe.ca.gov	916-327-4975 Fax 916-324-2586	73	Requests for roll extensions should be directed to this office (Revenue and Taxation Code Section 155)
ADMINISTRATION DEPARTMENT				
Karen Johnson Deputy Director	karen.johnson@boe.ca.gov	916-445-4272 Fax 916-324-2561	69	
BOARD PROCEEDINGS DIVISION				
Gary Evans Acting Chief	gary.evans@boe.ca.gov	916-445-6479 Fax 916-324-3984	80	Board workload and meeting plans; rules coordination; distribution of draft rules or hearing materials
CUSTOMER AND TAXPAYER SERVICES DIVISION				
Kari Hammond Acting Chief	kari.hammond@boe.ca.gov	916-445-6188 Fax 916-324-2509	79	Taxpayer e-mail and telephone inquiries
COMMUNICATIONS OFFICE				
Anita Grandrath Gore Chief	anita.gore@boe.ca.gov	916-445-1859 Fax 916-324-2586	86	Media releases

	E-MAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
LEGISLATIVE AND RESEARCH DIVISION				
Margaret S. Shedd Legislative Counsel	margaret.shedd@boe.ca.gov	916-322-2376 Fax 916-445-1813	66	Legislation and bill analysis
Rose Marie Kinnee Property Taxes Legislative Analyst	rosemarie.kinnee@boe.ca.gov	916-445-6777 Fax 916-445-1813	66	Tracks and analyzes legislation impacting property taxes
David E. Hayes Manager, Research and Statistics Section	david.hayes@boe.ca.gov	916-445-0840 Fax 916-445-7119	67	

SALES AND USE TAX DEPARTMENT				
Randie L. Henry Deputy Director	randie.henry@boe.ca.gov	916-445-1441 Fax 916-322-7175	43	

TAXPAYERS' RIGHTS ADVOCATE				
Todd C. Gilman Chief and 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
Mark Sutter Property Taxes 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
Laura Bowman-Dirrim Assistant Property Taxes Technical Advisor	laura.bowman@boe.ca.gov	916-445-8267 Fax 916-323-3319	70	

	E-MAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
LEGAL DEPARTMENT				
Kristine Cazadd Chief Counsel	kristine.cazadd@boe.ca.gov	916-445-4380 Fax 916-323-3387	83	

TAX AND FEE PROGRAM DIVISION: PROPERTY TAXES SECTION (Legal Department)				
Robert Lambert Acting Assistant Chief Counsel, Tax and Fee Programs Division	robert.lambert@boe.ca.gov	916-324-6593 Fax 916-323-3387	82	Change in ownership; state assessment; taxable possessory interests; taxable government-owned property
Pattie Bastian Antoinette deBoisblanc Jeanne Hladek	Support Services	916-324-2184 714-796-1690 916-324-2622	82 N/A 82	
Sophia Chung Tax Counsel IV	sophia.chung@boe.ca.gov	916-445-8485 Fax 916-323-3387	82	Change in ownership; state assessment; exemptions
Mariam Baxley Tax Counsel	mariam.baxley@boe.ca.gov	916-445-6137 Fax 916-323-3387	82	Change in ownership; domestic partners; state assessment
Sam Chon Tax Counsel	sam.chon@boe.ca.gov	916-324-2579 Fax 916-323-3387	82	Exemptions; state assessment; surveys
Travis Fullwood Legal Analyst	travis.fullwood@boe.ca.gov	714-796-1689 Fax 714-558-4254	N/A	Change in ownership; domestic partners; exemptions

	E-MAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
TAX AND FEE PROGRAM DIVISION: PROPERTY TAXES SECTION (Cont)				
Bradley Heller Acting Supervising Tax Counsel	bradley.heller@boe.ca.gov	916-324-2657 Fax 916-323-3387	82	Exemptions; surveys; state assessment
Michael Lebeau Acting Supervising Tax Counsel	mike.lebeau@boe.ca.gov	714-796-1665 Fax 714-558-4254	N/A	Taxable possessory interests; taxable government-owned property; state assessment and valuation; new construction
Richard Moon Senior Tax Counsel	richard.moon@boe.ca.gov	714-796-1667 Fax 714-558-4254	N/A	Exemptions; change in ownership; property tax generally
Trecia Nienow Acting Supervising Tax Counsel	trecia.nienow@boe.ca.gov	916-445-3723 Fax 916-323-3387	82	
Denise Riley Tax Counsel	denise.riley@boe.ca.gov	916-445-3540 Fax 916-323-3387	82	Change in ownership; taxable possessory interests; local assessment practices; welfare exemption
Carole Ruwart Senior Tax Counsel	carole.ruwart@boe.ca.gov	916-322-3682 Fax 916-323-3387	82	Change in ownership; state assessment; domestic partners; aircraft assessment; timber tax
Charles Taylor Tax Counsel	charles.taylor@boe.ca.gov	714-796-1669 Fax 714-558-4254	N/A	Change in ownership; domestic partners; exemptions
Nancy Vedera Senior Tax Counsel	nancy.vedera@boe.ca.gov	916-322-3829 Fax 916-323-3387	82	Exemptions; surveys; state assessment

	E-MAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
PROPERTY AND SPECIAL TAXES DEPARTMENT				
David J. Gau Deputy Director	david.gau@boe.ca.gov	916-445-1516 Fax 916-323-8765	63	
Teresa Goehring Administrative Assistant	teresa.goehring@boe.ca.gov	916-322-9755 Fax 916-323-8765	63	
Kathie Newton Executive Assistant	kathie.newton@boe.ca.gov	916-445-1517 Fax 916-323-8765	63	
David McKillip Operations Manager	dave.mckillip@boe.ca.gov	916-323-9369 Fax 916-323-8765	63	

COUNTY-ASSESSED PROPERTIES DIVISION (Property Taxes)				
Dean R. Kinnee Chief	dean.kinnee@boe.ca.gov	916-322-3822 Fax 916-323-8765	64	
Reception Cost Unit Exemptions Legal Entity Ownership Program Policy Development Surveys Technical Services Training and Certification		916-445-4982 916-445-3524 916-323-5685 916-445-4982 916-324-5827 916-445-4982 916-323-2129		

	E-MAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
COUNTY-ASSESSED PROPERTIES DIVISION (Cont)				

Surveys

Arnold Fong Principal Property Appraiser	arnold.fong@boe.ca.gov	916-324-2791 Fax 916-323-5689	62	Assessment Practices Survey Section
Sally Boeck Supervising Property Appraiser	sally.boeck@boe.ca.gov	916-322-2523 Fax 916-323-5689	62	Assessment Practices Surveys
Jody Henning Supervising Property Appraiser	jody.henning@boe.ca.gov	562-466-1604 Fax 562-466-1599	N/A	Assessment Practices Surveys Norwalk Office P. O. Box 1150 Norwalk 90651-1150
Bob Reinhard Supervising Property Appraiser	bob.reinhard@boe.ca.gov	916-445-0363 Fax 916-323-5689	62	Assessment Practices Surveys

Valuation Factors Studies

Mike Harris Principal Property Appraiser	mike.harris@boe.ca.gov	916-324-2306 Fax 916-323-8765	64	Valuation Factors Studies; Policy Development Unit; Cost Unit; Technical Services Unit
Isaac Cruz Senior Specialist Property Auditor-Appraiser	isaac.cruz@boe.ca.gov	916-323-2146 Fax 916-323-8765	64	Valuation Factors Studies

	E-MAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
COUNTY-ASSESSED PROPERTIES DIVISION (Cont)				

Policy Development, Costs, Technical Services

Sherrie Kinkle Supervising Property Appraiser	sherrie.kinkle@boe.ca.gov	916-322-2921 Fax 916-323-8765	64	Policy Development Unit; Technical Services Unit; Cost Unit
Ken King Senior Specialist Property Appraiser	kenneth.king@boe.ca.gov	916-324-2742 Fax 916-323-8765	64	Building cost studies
Glenna Schultz Senior Specialist Property Appraiser	glenna.schultz@boe.ca.gov	916-324-5836 Fax 916-323-8765	64	Propositions 58/60/90/110; real property technical services

Exemptions, LEOP, Training and Certification

Lisa Thompson Principal Property Appraiser	lisa.thompson@boe.ca.gov	916-324-2701 Fax 916-322-2839	64	Welfare and Veterans' Exemptions Unit; Legal Entity Ownership Program; Training and Certification Unit
James Anderson Supervising Property Appraiser	james.anderson@boe.ca.gov	916-323-5688 Fax 916-323-8765	64	Welfare and Veterans' Exemption Unit; Training and Certification Unit
Ladeena Ford Senior Specialist Property Auditor-Appraiser	ladeena.ford@boe.ca.gov	916-324-5839 Fax 916-322-2839	64	Exemptions; special projects

Timber Tax

Benjamin Tang Principal Property Appraiser	Benjamin.tang@boe.ca.gov	916-324-2682 Fax 916-324-2757	60	Timber Tax Section
Reception		916-445-6964		

	E-MAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
COUNTY-ASSESSED PROPERTIES DIVISION (Cont)				
Mitchell Cari Senior Forest Property Appraiser	mitchell.cari@boe.ca.gov	916-322-2158 Fax 916-324-2757	60	Timber and timberland values—Sacramento Office
Larry Fogerson Senior Forest Property Appraiser	larry.fogerson@boe.ca.gov	530-226-3400 Fax 530-226-3415	N/A	Timber and timberland values—Redding Office

STATE-ASSESSED PROPERTIES DIVISION (Property Taxes)				
Stanley Y. Siu Chief	stanley.siu@boe.ca.gov	916-327-5184 Fax 916-324-2787	61	
Reception		916-322-2323		
Don Jackson Principal Property Appraiser	don.jackson@boe.ca.gov	916-323-6940 Fax 916-324-2787	61	Unitary value indicators, audits, and special studies of energy and telecommunications companies
Ken Thompson Principal Property Appraiser	ken.thompson@boe.ca.gov	916-323-6941 Fax 916-324-2787	61	Value indicators and audits of transportation companies, Board Roll preparation and field appraisals
Louie Chapman Supervising Property Appraiser	louie.chapman@boe.ca.gov	916-324-0032 Fax 916-324-2787	61	Unitary value indicators, audits, and special studies of interexchange telephone companies, local exchange telephone companies, wireless telephone companies, and radio telephone companies
Adrienne Harris Supervising Property Appraiser	adrienne.harris@boe.ca.gov	916-323-0414 Fax 916-324-2787	61	Field appraisals; Board Roll preparation

	E-MAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
STATE-ASSESSED PROPERTIES DIVISION (Cont)				
Brandi Blasi Senior Specialist Property Auditor-Appraiser	brandi.blasi@boe.ca.gov	916-324-2747 Fax 916-324-2787	61	Unitary value indicators; audits and special studies of railroads and pipelines; assessment of private railroad cars
Sang Le Senior Specialist Property Auditor-Appraiser	sang.le@boe.ca.gov	916-324-2753 Fax 916-324-2787	61	Unitary value indicators, audits and special studies of gas and electric utilities
Richard Reisinger Senior Specialist Property Auditor-Appraiser	richard.reisinger@boe.ca.gov	916-324-2803 Fax 916-324-2787	61	Unitary value indicators; audits and special studies of electric generation facilities
Mary Tunstall Senior Specialist Property Auditor-Appraiser	mary.tunstall@boe.ca.gov	916-327-2739 Fax 916-324-2787	61	Quality control