



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

TED GAINES
First District, Sacramento
SALLY J. LIEBER
Second District, San Francisco

ANTONIO VAZQUEZ
Third District, Santa Monica

MIKE SCHAEFER
Fourth District, San Diego

MALIA M. COHEN
State Controller

YVETTE M. STOWERS
Executive Director

No. 2023/019

June 12, 2023

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:jr
Enclosure

STATE BOARD OF EQUALIZATION
PROPERTY TAX DIRECTORY
JUNE 2023

EXECUTIVE DIRECTOR	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Yvette Stowers	yvette.stowers@boe.ca.gov	1-916-274-3560 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

EXECUTIVE DIRECTOR OFFICE				
Lisa Renati Chief Deputy Director	lisa.renati@boe.ca.gov	1-916-274-3563 Fax 1-916-285-0125	73	
Adrienne Harris Property Tax Technical Advisor	adrienne.harris@boe.ca.gov	1-916-274-3564 Fax 1-916-285-0125	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	
Joyce Rufino Executive Assistant	joyce.rufino@boe.ca.gov	1-916-274-3358 Fax 1-916-285-0134	63	
Vacant Property Tax Technical Advisor		Fax 1-916-285-0134	63	
Angie Berry Senior Specialist Property Appraiser	angie.berry@boe.ca.gov	1-916-274-3376 Fax 1-916-285-0134	63	

Support Services Division

Terry Leung Staff Services Manager	terry.leung@boe.ca.gov	1-916-274-3366 Fax 1-916-285-0134	63	Provide administrative and support services to the agency; such as personnel, budget, facilities management, contracts and procurement
Amy Hood Associate Governmental Program Analyst	amy.hood@boe.ca.gov	1-916-274-3375 Fax 1-916-285-0134	64	Support services for Property Tax Department; contracts and procurement; Assessor Portal; special projects

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Vacant Chief		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	holly.cooper@boe.ca.gov	1-916-274-3377 Fax 1-916-285-0134	64	Assessment Practices Survey Unit
Glenna Schultz Manager, Property Tax	glenna.schultz@boe.ca.gov	1-916-274-3362 Fax 1-916-285-0134	64	Assessment Services Unit; Training and Certification Unit
Lauren Keach Manager, Property Tax	lauren.keach@boe.ca.gov	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	christine.bradley@boe.ca.gov	1-916-274-3393 Fax 1-916-285-0134	64	Assessment Practices Survey Unit
Gary Coates Supervisor, Property Tax	gary.coates@boe.ca.gov	1-916-274-3395 Fax 1-916-285-0134	64	Assessment Practices Survey Unit
David Dodson Supervisor, Property Tax (Cerritos)	david.dodson@boe.ca.gov	1-562-379-9825		Assessment Practices Survey Unit

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
<i>Training and Certification Unit</i>				
Reno Ursal Supervisor, Property Tax	reno.ursal@boe.ca.gov	1-916-274-3360 Fax 1-916-285-0134	64	Training and Certification Unit
Tammy Aguiar Senior Specialist Property Appraiser	tammy.aguiar@boe.ca.gov	1-916-274-3355 Fax 1-916-285-0134	64	Appraiser training and certification; training policy and protocol
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
Vacant Senior Specialist Property Appraiser		Fax 1-916-285-0134	64	Appraiser training and certification
Krystal Anderson Associate Governmental Program Analyst	krystal.anderson@boe.ca.gov	1-916-274-3344 Fax 1-916-285-0134	64	Forms; certification, and training; special projects
Vacant Staff Services Analyst		Fax 1-916-285-0134	64	Forms; certification, and training; special projects

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
<i>Assessment Services Unit</i>				
Carolyn Stemen Supervisor, Property Tax	carolyn.stemen@boe.ca.gov	1-916-274-3319 Fax 1-916-285-0134	64	Assessment Services Unit
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; new construction; active solar energy systems, new construction exclusion; Assessors' Handbook Sections
Robert Marr Senior Specialist Property Appraiser	robert.marr@boe.ca.gov	1-916-274-3384 Fax 1-916-285-0134	64	Propositions 19/58/193/60/90/110; change in ownership; new construction; real property tax inquiries; Assessors' Handbook Section 531
Melissa Osburn Senior Specialist Property Appraiser	melissa.osburn@boe.ca.gov	1-916-274-3303 Fax 1-916-285-0134	64	Propositions 19/58/193/60/90/110; change in ownership; new construction; real property tax inquiries; assessment appeals
Alex Fries Senior Specialist Property Auditor Appraiser	alexander.fries@boe.ca.gov	1-916-274-3380 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	dau.chieng@boe.ca.gov	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

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Jamie Butler Associate Property Appraiser	jamie.butler@boe.ca.gov	1-916-274-3356 Fax 1-916-285-0134	64	Propositions 19/58/193/60/90/110; change in ownership; new construction; real property tax inquiries; Assessors' Handbook Section 534; 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	lori.skinner@boe.ca.gov	1-916-274-3434 Fax 1-916-285-0134	64	Legal Entity Ownership Program
Jeff Trejo Senior Specialist Property Appraiser	jeff.trejo@boe.ca.gov	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
Vacant Associate Property Appraiser		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	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	Claim processing for Organizational and Supplemental Clearance Certificates
Maureen Spurlock Senior Specialist Property Auditor Appraiser	maureen.spurlock@boe.ca.gov	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	jack.mccool@boe.ca.gov	1-916-274-3296 Fax 1-916-285-0132	61	
Reception		1-916-274-3270		
Michelle Cruz Manager, 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 energy, pipeline, railroad, and telecommunications companies; assessment of private railroad cars
Pamela DiNapoli Manager, Property Tax	pamela.dinapoli@boe.ca.gov	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	john.louden@boe.ca.gov	1-916-274-3299 Fax 1-916-285-0132	61	Quality Control

Valuation Unit

Jason Ybarra Supervisor, Property Tax	jason.ybarra@boe.ca.gov	1-916-274-3301 Fax 1-916-285-0132	61	Field appraisals; Board Roll preparation
Lucy Vang Supervisor, Property Tax	lucy.vang@boe.ca.gov	1-916-274-3306 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	tara.williams@boe.ca.gov	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	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
Robert Winn Senior Specialist Property Auditor Appraiser	robert.winn@boe.ca.gov	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	nathan.udy@boe.ca.gov	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	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 II 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
Lena Smith Senior Specialist Property Auditor Appraiser	lena.smith@boe.ca.gov	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	vincent.gezi@boe.ca.gov	1-916-274-3265 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of railroads
Vacant Senior Specialist Property Appraiser		1-916-274-3276 Fax 1-916-285-0132	61	Real Property, Statement of Land Changes, assessment jurisdiction coordination
Aaron Moran Senior Specialist Property Appraiser	aaron.moran@boe.ca.gov	1-916-274-3294 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	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	1-916-274-3394	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	margie.wing@boe.ca.gov	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

LEGISLATIVE, RESEARCH AND STATISTIC DIVISION				
Ted Angelo Chief	ted.angelo@boe.ca.gov	1-916-274-3423	66	
Christopher Butler Tax Research Specialist	christopher.butler@boe.ca.gov	1-916-274-3419	66	Research and analyze property tax statistics
Hao Quoc Nguy Tax Research Specialist	haoquoc.nguy@boe.ca.gov	1-916-274-3417	66	Research and analyze property tax statistics
Ronil Dwarka Tax Research Specialist	ronil.dwarka@boe.ca.gov	1-916-274-3391	66	Research and analyze property tax statistics and legislation impacting property taxes
Vacant Associate Governmental Program 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	1-916-274-3520 Fax 1-279-279-7375	121	
Richard Moon Attorney (Irvine)	richard.moon@boe.ca.gov	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 Attorney (Irvine)	sonya.yim@boe.ca.gov	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 Attorney	julia.himovitz@boe.ca.gov	1-916-274-3528 Fax 1-279-279-7375	121	Board Governance; administration; disclosure; Public Records Act
Sarah Wilkman Attorney	sarah.wilkman@boe.ca.gov	1-916-274-3525 Fax 1-279-279-7375	121	Appeals; change in ownership; exemptions; state assessment; local assessment practices surveys
Christian Younger Attorney	christian.younger@boe.ca.gov	1-916-274-3439 Fax 1-279-279-7375	121	Appeals; litigation; change in ownership; exemptions; state assessment; assessment appeals; possessory interests
Lawrence Lin Attorney	lawrence.lin@boe.ca.gov	1-916-274-3527 Fax 1-279-279-7375	121	Rulemaking; disclosure; Public Records Act; change in ownership; exemptions; state assessment; local assessment practices surveys
David Lujan Attorney	david.lujan@boe.ca.gov	1-916-274-3530 Fax 1-279-279-7375	121	Change in ownership; exemptions; state assessment; local assessment practices surveys; assessment appeals; possessory interests
Vacant Associate Governmental Program Analyst		Fax 1-279-279-7375	121	Disclosure; rulemaking

LEGAL DEPARTMENT	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Vacant Staff Services Analyst		Fax 1-279-279-7375	121	Administration; human resources support; calendaring for chief counsel; other administrative duties
Vacant Staff Services Analyst		Fax 1-279-279-7375	121	Administration; case management tracking; disclosure, litigation, and appeals administrative support
Norman Scott Attorney (Retired Annuitant)	norman.scott@boe.ca.gov	1-916-274-3521 Fax 1-279-279-7375	121	Board Governance; overflow as needed to other areas
Louis Ambrose Attorney (Retired Annuitant)	louis.ambrose@boe.ca.gov	1-916-274-3531 Fax 1-279-279-7375	121	Appeals; change in ownership; exemptions