



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

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

DEAN R. KINNEE  
Executive Director

No. 2018/054

November 19, 2018

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, Chief  
County-Assessed Properties Division  
Property Tax Department

DY:tl  
Enclosure

**STATE BOARD OF EQUALIZATION  
PROPERTY TAX DIRECTORY  
NOVEMBER 2018**

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
<b>EXECUTIVE DIRECTOR</b>				
Dean R. Kinnee	dean.kinnee@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.
<b>EXECUTIVE DIRECTOR OFFICE</b>				
Brenda Fleming Chief Deputy Director	brenda.fleming@boe.ca.gov	916-327-4975 Fax 916-324-2586	73	
Ladeena Ford Property Tax Technical Advisor	ladeena.ford@boe.ca.gov	916-323-9068 Fax 916-324-2586	73	

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
<b>DEPUTY DIRECTOR OFFICE, PROPERTY TAX DEPARTMENT</b>				
Vacant Deputy Director		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 and procurement

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
<b>COUNTY-ASSESSED PROPERTIES DIVISION</b>				
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
Vacant Manager, Property Tax		Fax 916-285-0134	64	Welfare Exemption Section; Legal Entity Ownership Program Section

***Assessment Practices Surveys Section***

Vacant Supervisor, Property Tax		916-274-3377 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
<b>COUNTY-ASSESSED PROPERTIES DIVISION (Cont.)</b>				
David Dodson Supervisor, Property Tax	david.dodson@boe.ca.gov	562-466-1638 Fax 562-466-1599		Assessment Practices Surveys Norwalk Office 12501 Imperial Hwy, Suite 300B Norwalk, CA 90650
Vacant Senior Specialist Property Auditor Appraiser		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***

Patricia Lumsden Supervisor, Property Tax	patricia.lumsden@boe.ca.gov	916-274-3383 Fax 916-285-0134	64	Assessment Services and Training Section; Cost Unit
Vacant Senior Specialist Property Appraiser		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
Nichole Spence Associate Property Auditor Appraiser	Nichole.spence@boe.ca.gov	916-274-3370 Fax 916-285-0134	64	Real property tax inquiries; listing of banks and financial corporations; listing of companies with the CA Pollution Control Financing Authority

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
<b>COUNTY-ASSESSED PROPERTIES DIVISION (Cont.)</b>				
Jamie Butler Property Appraiser	jamie.butler@boe.ca.gov	916-274-3356 Fax 916-285-0134	64	Real property tax inquiries; Assessors' Handbook Sections
Vacant Property Appraiser			64	Real property tax inquiries; Assessors' Handbook Sections

***Cost Unit***

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

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
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**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
Vacant Senior Specialist Property Appraiser		Fax 916-285-0134	64	Legal Entity Ownership Program

***Welfare Exemption Section***

Tesneem Moorehead Supervisor, Property Tax	tesneem.moorehead@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***

Vacant Staff Services Analyst		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 (MCL); eminent domain requests; salary survey report; special projects

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
<b>STATE-ASSESSED PROPERTIES DIVISION</b>				
Dick Reisinger Chief	richard.reisinger@boe.ca.gov	916-274-3300 Fax 916-285-0132	61	
Reception		916-274-3270		
Samuel Wang Manager, Property Tax	samuel.wang@boe.ca.gov	916-274-3307 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
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
Michelle Cruz Supervisor, Property Tax	michelle.cruz@boe.ca.gov	916-274-3282 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
<b>STATE-ASSESSED PROPERTIES DIVISION (Cont.)</b>				
John Louden Senior Specialist Property Auditor Appraiser	john.louden@boe.ca.gov	916-274-3299 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 916-285-0132	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

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
<b>TAXPAYERS' RIGHTS ADVOCATE</b>				
Lisa Thompson Chief, Taxpayers' Rights Advocate	<a href="mailto:lisa.thompson@boe.ca.gov">lisa.thompson@boe.ca.gov</a>	916-323-9506 Fax 916-323-3319	120	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	<a href="mailto:mark.sutter@boe.ca.gov">mark.sutter@boe.ca.gov</a>	916-324-2797 Fax 916-323-3319	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 STATISTICS DIVISION</b>				
Mark Durham Chief, Legislative, Research and Statistics Division	<a href="mailto:mark.durham@boe.ca.gov">mark.durham@boe.ca.gov</a>	916-319-9220	67	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>	916-323-3800	67	Research and analyze property tax statistics
Vacant Property Tax Legislative Analyst			66	Track and analyze legislation impacting property taxes

<b>LEGAL DEPARTMENT</b>				
Henry Nanjo Chief Counsel	<a href="mailto:henry.nanjo@boe.ca.gov">henry.nanjo@boe.ca.gov</a>	916-323-1094 Fax 916-324-2586	121	

	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
<b>TAX AND FEE PROGRAMS DIVISION: PROPERTY TAX SECTION</b>				
Richard Moon Tax Counsel	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
Sarah Garrett Tax Counsel	sarah.garrett@boe.ca.gov	916-324-4470 Fax 916-323-3387	82	Change in ownership; exemptions; state assessment; local assessment practices surveys
Julie Himovitz Tax Counsel	julie.himovitz@boe.ca.gov	916-323-3186 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
Sonya Yim Tax Counsel	sonya.yim@boe.ca.gov	949-224-4804 Fax 916-323-3387	82	Irvine Office Change in ownership; exemptions; local assessment practices surveys; assessment appeals; possessory interests; state assessment
Vacant Tax Counsel		916-322-1982 Fax 916-323-3387	82	Change in ownership; exemptions; state assessment; local assessment practices surveys