



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. 2025/022

July 29, 2025

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:yb
Enclosure

STATE BOARD OF EQUALIZATION
PROPERTY TAX DIRECTORY
JULY 2025

EXECUTIVE DIRECTOR	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Yvette Stowers	yvette.stowers@boe.ca.gov	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, with a cc to the Executive Assistant to the Executive Director.

EXECUTIVE DIRECTOR'S 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	
Laurel Williams Technical Advisor	laurel.williams@boe.ca.gov	1-916-274-3565 Fax 1-916-285-0125	73	
Yvette Butler Senior Analyst	yvette.butler@boe.ca.gov	1-916-274-3566 Fax 1-916-285-0125	73	
Jessica Hayes Executive Assistant to the Executive Director	jessica.hayes@boe.ca.gov	1-916-274-3567 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	
Poppy Latvala Executive Assistant	poppy.latvala@boe.ca.gov	1-916-274-3553 Fax 1-916-285-0134	63	
Angie Berry Property Tax Technical Advisor	angie.berry@boe.ca.gov	1-916-274-3376 Fax 1-916-285-0134	63	

OPERATIONS SUPPORT SERVICES DIVISION	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Terry Leung Staff Services Manager	terry.leung@boe.ca.gov	1-916-274-3366 Fax 1-916-285-0134	101	Administrative 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	101	Support services for the Property Tax Department; MLC, contracts and procurement; Assessor Portal; special projects
Kim Harvey Staff Services Analyst	kimberly.harvey@boe.ca.gov	1-916-274-3332 Fax 1-916-285-0134	101	Support services for Property Tax Department; Assessor Portal; special projects

COUNTY-ASSESSED PROPERTIES DIVISION	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Lauren Keach Chief	lauren.keach@boe.ca.gov	1-916-274-3373 Fax 1-916-285-0134	64	
Reception Assessment Services Unit Training and Certification Unit Legal Entity Ownership Program Welfare Exemption Section		1-916-274-3350 1-916-274-3350 1-916-274-3410 1-916-274-3430		
Carolyn Stemen Manager, Property Tax	carolyn.stemen@boe.ca.gov	1-916-274-3319 Fax 1-916-285-0134	64	Assessment Services Unit and Training and Certification Unit
Tesneem Moorehead Manager, Property Tax	tesneem.moorehead@boe.ca.gov	1-916-274-3363 Fax 1-916-285-0134	64	Legal Entity Ownership Program; Welfare Exemption Section

Training and Certification Unit

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
Diana Linehan Staff Services Analyst	diana.linehan@boe.ca.gov	1-916-274-3326 Fax 1-916-285-0134	64	Forms; certification and training; special projects

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	Forms; appraiser training and certification; training policy and protocol
Wendy Patterson Senior Specialist Property Appraiser	wendy.patterson@boe.ca.gov	1-916-274-3425 Fax 1-916-285-0134	64	Appraiser training and certification
Farah Aghabeigi Senior Specialist Property Appraiser	farah.aghabeigi@boe.ca.gov	1-916-274-3308 Fax 1-916-285-0134	64	Appraiser training and certification

Assessment Services Unit

Melissa Osburn Supervisor, Property Tax	melissa.osburn@boe.ca.gov	1-916-274-3303 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
Lisa Haggerty Senior Specialist Property Appraiser	lisa.haggerty@boe.ca.gov	1-916-274-3341 Fax 1-916-285-0134	64	Propositions 19/58/193/60/90/110; change in ownership; new construction; real property tax inquiries; assessment appeals
Rocio Astoquilca Associate Property Auditor Appraiser	rocio.astoquilca@boe.ca.gov	1-916-274-3305 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 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
Christine Weilepp-Oglesby Assistant Property Appraiser	christine.weilepp-oglesby@boe.ca.gov	1-916-274-3316 Fax 1-916-285-0134	64	Real property tax inquiries; new construction; change in ownership

Legal Entity Ownership Program

Vacant Supervisor, Property Tax		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
Robert Nakasu Associate Property Appraiser	robert.nakasu@boe.ca.gov	1-916-274-3427 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

Yian-Chian Villarreal Supervisor, Property Tax	yian-chian.villarreal@boe.ca.gov	1-916-274-3438 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
David Newman Senior Specialist Property Appraiser	david.newman@boe.ca.gov	1-916-274-3396 Fax 1-916-285-0134	64	Claim processing for Organizational and Supplemental Clearance Certificates

ASSESSMENT PRACTICES SURVEY DIVISION	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Holly Cooper Chief	holly.cooper@boe.ca.gov	1-916-274-3377 Fax 1-916-285-0134	123	
Gary Coates Manager, Property Tax	gary.coates@boe.ca.gov	1-916-274-3395 Fax 1-916-285-0134	123	Assessment Practices Survey Division
Christine Erling Supervisor, Property Tax	christine.erling@boe.ca.gov	1-916-274-3393 Fax 1-916-285-0134	123	Assessment Practices Survey Unit, Sacramento
Alexander Fries Supervisor, Property Tax	alexander.fries@boe.ca.gov	1-916-274-3380 Fax 1-916-285-0134	123	Assessment Practices Survey Unit, Sacramento
David Dodson Supervisor, Property Tax	david.dodson@boe.ca.gov	1-562-379-9825 Fax 1-562-466-1599	123	Assessment Practices Survey Unit, Cerritos

STATE-ASSESSED PROPERTIES DIVISION	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; Real Property 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	Real Property 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
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
Jason Burroughs Senior Specialist Property Appraiser	jason.burroughs@boe.ca.gov	1-916-274-3327 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. Assists taxpayers with problems they have with the assessment or collection of property taxes. Facilitates resolution of taxpayer complaints and problems regarding property taxes; monitors Board tax programs; reviews and reports on taxation issues regarding possible rights violations. Assists Assessors in their efforts to provide education to taxpayers, done through issuance of Information Sheet publications.
Reception		1-916-274-3400	120	Public telephone line
Amy Hendrickson Property Tax Technical Advisor	amy.hendrickson@boe.ca.gov	1-916-274-3313	120	Assists taxpayers with problems they have with the assessment or collection of property taxes. Facilitates resolution of taxpayer complaints and problems and finds solutions to unresolved issues.
Margie Wing Property Tax Technical Advisor	margie.wing@boe.ca.gov	1-916-274-3368	120	Assists taxpayers with problems they have with the assessment or collection of property taxes. Facilitates resolution of taxpayer complaints and problems and finds solutions to unresolved problems.

LEGISLATIVE, RESEARCH, AND STATISTICS DIVISION	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Ted Angelo Chief	ted.angelo@boe.ca.gov	1-916-274-3423	66	Track and analyze legislation impacting property taxes and BOE
Christopher Butler Research Data Specialist III	christopher.butler@boe.ca.gov	1-916-274-3419	66	Research and analyze property tax statistics
Hao Quoc Nguy Research Data Specialist III	haoquoc.nguy@boe.ca.gov	1-916-274-3417	66	Research and analyze property tax statistics
Ronil Dwarka Research Data Specialist III	ronil.dwarka@boe.ca.gov	1-916-274-3391	66	Research and analyze property tax statistics
May Lee Associate Governmental Program Analyst	may.lee@boe.ca.gov	1-916-274-3317	66	Track and analyze legislation impacting BOE

LEGAL DEPARTMENT	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Richard Moon Chief Counsel	richard.moon@boe.ca.gov	1-949-224-4830 Fax 1-279-279-7375	121	
Sonya Yim Attorney V (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; rulemaking

Julia Himovitz Attorney IV	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 IV	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; possessory interests; rulemaking
Eric Boeing Attorney III	eric.boeing@boe.ca.gov	1-916-274-3514 Fax 1-279-279-7375	121	Change in ownership; exemptions; state assessment; local assessment practices surveys; possessory interests
Jason Fricano Attorney III	Jason.fricano@boe.ca.gov	1-916-274-3346 Fax 1-279-279-7375	121	Change in ownership; exemptions; state assessment; local assessment practices surveys; assessment appeals; possessory interests; rulemaking
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
Louis Ambrose Attorney IV (Retired Annuitant)	louis.ambrose@boe.ca.gov	1-916-274-3435 Fax 1-279-279-7375	121	Change in ownership; exemptions; state assessment; local assessment practices surveys; assessment appeals; possessory interests; rulemaking
Max Connor Associate Governmental Program Analyst	max.connor@boe.ca.gov	1-916-274-3320 Fax 1-279-279-7375	121	Disclosure; Rulemaking
Marie Agheli Staff Services Analyst	marie.agheli@boe.ca.gov	1-916-274-3522 Fax 1-279-279-7375	121	Administration. Human Resources support; Travel support; Unit calendaring; other administrative duties
Clifton (Julian) Richardson Staff Services Analyst	clifton.richardson@boe.ca.gov	1-916-274-3354 Fax 1-279-279-7375	121	Case management tracking; Disclosure, Litigation, and Appeals administrative support