



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
1-916-274-3350 • FAX 1-916-285-0134  
[www.boe.ca.gov](http://www.boe.ca.gov)

TED GAINES  
First District, Sacramento

MALIA M. COHEN  
Second District, San Francisco

ANTONIO VAZQUEZ, CHAIRMAN  
Third District, Santa Monica

MIKE SCHAEFER, VICE CHAIR  
Fourth District, San Diego

BETTY T. YEE  
State Controller

BRENDA FLEMING  
Executive Director

No. 2021/006

February 4, 2021

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:tl  
Enclosure

**STATE BOARD OF EQUALIZATION**  
**PROPERTY TAX DIRECTORY**  
**FEBRUARY 2021**

EXECUTIVE DIRECTOR	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Brenda Fleming	<a href="mailto:brenda.fleming@boe.ca.gov">brenda.fleming@boe.ca.gov</a>	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.
<b>EXECUTIVE DIRECTOR OFFICE</b>				
Lisa Renati Chief Deputy Director	<a href="mailto:lisa.renati@boe.ca.gov">lisa.renati@boe.ca.gov</a>	1-916-274-3563 Fax 1-916-285-0125	73	
Adrienne Harris Property Tax Technical Advisor	<a href="mailto:adrienne.harris@boe.ca.gov">adrienne.harris@boe.ca.gov</a>	1-916-274-3564 Fax 1-916-285-0125	73	

<b>DEPUTY DIRECTOR OFFICE PROPERTY TAX DEPARTMENT</b>	<b>EMAIL ADDRESS</b>	<b>TELEPHONE/FAX</b>	<b>MIC</b>	<b>COMMENTS</b>
David Yeung Deputy Director	<a href="mailto:david.yeung@boe.ca.gov">david.yeung@boe.ca.gov</a>	1-916-274-3350 Fax 1-916-285-0134	63	
Vacant Executive Assistant		Fax 1-916-285-0134	63	
Mark Nisson Property Tax Technical Advisor	<a href="mailto:mark.nisson@boe.ca.gov">mark.nisson@boe.ca.gov</a>	1-916-274-3364 Fax 1-916-285-0134	63	
Terry Leung Staff Services Manager	<a href="mailto:terry.leung@boe.ca.gov">terry.leung@boe.ca.gov</a>	1-916-274-3366 Fax 1-916-285-0134	63	Provide administrative services for Property Tax Department such as personnel, budget, contracts and procurement.
Angie Berry Senior Specialist Property Appraiser	<a href="mailto:angie.berry@boe.ca.gov">angie.berry@boe.ca.gov</a>	1-916-274-3376 Fax 1-916-285-0134	63	

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Patricia Lumsden Chief	<a href="mailto:patricia.lumsden@boe.ca.gov">patricia.lumsden@boe.ca.gov</a>	1-916-274-3383 Fax 1-916-285-0134	64	
Reception Administrative Support Unit Assessment Practices Survey Unit Assessment Services and Training Unit Legal Entity Ownership Program Policy and Staff Development Welfare Exemption Section		1-916-274-3350 1-916-274-3350 1-916-274-3350  1-916-274-3410 1-916-274-3350 1-916-274-3430		
Diane Yasui Manager, Property Tax	<a href="mailto:diane.yasui@boe.ca.gov">diane.yasui@boe.ca.gov</a>	1-916-274-3424 Fax 1-916-285-0134	64	Assessment Practices Surveys Section
Vacant Manager, Property Tax		Fax 1-916-285-0134	64	Assessment Services Unit; Certification and Training Unit; Policy and Staff Development Unit
Vacant Manager, Property Tax		Fax 1-916-285-0134	64	Legal Entity Ownership Program; Welfare Exemption Section

***Assessment Practices Surveys Section***

Holly Cooper Supervisor, Property Tax	<a href="mailto:holly.cooper@boe.ca.gov">holly.cooper@boe.ca.gov</a>	1-916-274-3377 Fax 1-916-285-0134	64	Assessment Practices Surveys
Andy Austin Supervisor, Property Tax	<a href="mailto:andrew.austin@boe.ca.gov">andrew.austin@boe.ca.gov</a>	1-916-274-3374 Fax 1-916-285-0134	64	Assessment Practices Surveys

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
David Dodson Supervisor, Property Tax (Norwalk)	<a href="mailto:david.dodson@boe.ca.gov">david.dodson@boe.ca.gov</a>	1-562-379-9852		Assessment Practices Surveys
Vacant Senior Specialist Property Auditor Appraiser		Fax 1-916-285-0134	64	Quality Control
Michael Saunders Senior Specialist Property Appraiser	<a href="mailto:michael.saunders@boe.ca.gov">michael.saunders@boe.ca.gov</a>	1-916-274-3425 Fax 1-916-285-0134	64	Quality Control

***Assessment Services and Training  
Section***

Reno Ursal Supervisor, Property Tax	<a href="mailto:reno.ursal@boe.ca.gov">reno.ursal@boe.ca.gov</a>	1-916-274-3360 Fax 1-916-285-0134	64	Assessment Services and Training Unit
Wendy Patterson Senior Specialist Property Appraiser	<a href="mailto:wendy.patterson@boe.ca.gov">wendy.patterson@boe.ca.gov</a>	1-916-274-3365 Fax 1-916-285-0134	64	Appraiser training and certification; real property tax inquiries; new construction; Assessor's Handbook Section 531.
Michael Crook Senior Specialist Property Appraiser	<a href="mailto:michael.crook@boe.ca.gov">michael.crook@boe.ca.gov</a>	1-916-274-3361 Fax 1-916-285-0134	64	Real property tax inquiries; change in ownership; solar new construction exclusion; Assessors' Handbook Sections; new construction.
Glenna Schultz Senior Specialist Property Appraiser	<a href="mailto:glenna.schultz@boe.ca.gov">glenna.schultz@boe.ca.gov</a>	1-916-274-3362 Fax 1-916-285-0134	64	Propositions 19/58/60/90/110; change in ownership; real property tax inquiries; Assessors' Handbook Sections; new construction.
Vacant Senior Specialist Property Appraiser		Fax 1-916-285-0134	64	Disabled veterans' and other property tax exemptions; Assessors' Handbook Sections; assessment appeals.

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Dau Chieng Associate Property Auditor Appraiser	<a href="mailto:dau.chieng@boe.ca.gov">dau.chieng@boe.ca.gov</a>	1-916-274-3435 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; Standard Flight Times LTA; disabled veterans' and other property tax exemptions
Jamie Butler Assistant Property Appraiser	<a href="mailto:jamie.butler@boe.ca.gov">jamie.butler@boe.ca.gov</a>	1-916-274-3356 Fax 1-916-285-0134	64	Propositions 19/58/60/90/110; change in ownership; real property tax inquiries; Assessors' Handbook Section 534; new construction; and Urban Agriculture Incentive Zones Act.
Vacant Assistant Property Appraiser		Fax 1-916-285-0134	64	Real property tax inquiries; Assessors' Handbook Sections; new construction; change in ownership.

***Policy & Staff Development Section***

Barry Frazier Tax Specialist	<a href="mailto:barry.frazier@boe.ca.gov">barry.frazier@boe.ca.gov</a>	1-916-274-3416 Fax 1-916-285-0134	64	Policy and staff development
Vacant Senior Specialist Property Appraiser		Fax 1-916-285-0134	64	Policy and staff development
Tammy Aguiar Senior Specialist Property Appraiser	<a href="mailto:tammy.aguiar@boe.ca.gov">tammy.aguiar@boe.ca.gov</a>	1-916-274-3355 Fax 1-916-285-0134	64	Policy and staff development

COUNTY-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
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***Legal Entity Ownership Program***

Lauren Keach Supervisor, Property Tax	<a href="mailto:lauren.keach@boe.ca.gov">lauren.keach@boe.ca.gov</a>	1-916-274-3373 Fax 1-916-285-0134	64	Legal Entity Ownership Program
Lori Skinner Senior Specialist Property Appraiser	<a href="mailto:lori.skinner@boe.ca.gov">lori.skinner@boe.ca.gov</a>	1-916-274-3415 Fax 1-916-285-0134	64	Legal Entity Ownership Program
Vacant Senior Specialist Property Appraiser		Fax 1-916-285-0134	64	Legal Entity Ownership Program

***Welfare Exemption Section***

Tesneem Moorehead Supervisor, Property Tax	<a href="mailto:tesneem.moorehead@boe.ca.gov">tesneem.moorehead@boe.ca.gov</a>	1-916-274-3363 Fax 1-916-285-0134	64	Welfare Exemption Section
Bryan Bagood Senior Specialist Property Appraiser	<a href="mailto:bryan.bagood@boe.ca.gov">bryan.bagood@boe.ca.gov</a>	1-916-274-3441 Fax 1-916-285-0134	64	Organizational and Supplemental Clearance Certificates for Welfare Exemption claim processing
Maureen Spurlock Senior Specialist Property Auditor Appraiser	<a href="mailto:maureen.spurlock@boe.ca.gov">maureen.spurlock@boe.ca.gov</a>	1-916-274-3440 Fax 1-916-285-0134	64	Organizational and Supplemental Clearance Certificates for Welfare Exemption claim processing

***Administrative and Management  
Support Unit***

Amy Hood Associate Governmental Program Analyst	<a href="mailto:amy.hood@boe.ca.gov">amy.hood@boe.ca.gov</a>	1-916-274-3375 Fax 1-916-285-0134	64	Eminent domain requests; support services for property tax staff; contracts and procurement; Assessor Portal; special projects.
Vacant Staff Services Analyst		Fax 1-916-285-0134	64	salary survey; roll extension requests; special projects.

STATE-ASSESSED PROPERTIES DIV.	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Jack McCool Chief	<a href="mailto:jack.mccool@boe.ca.gov">jack.mccool@boe.ca.gov</a>	1-916-274-3296 Fax 1-916-285-0132	61	
Reception		1-916-274-3270		
Vacant Manager, Property Tax		Fax 1-916-285-0132	61	Unitary value indicators, audits, and special studies of energy and telecommunications companies.
Vacant Manager, Property Tax		Fax 1-916-285-0132	61	Value indicators and audits of transportation companies; Board Roll preparation; field appraisals; assessment of private railroad cars; Tax Area Services Section
Vacant Senior Specialist Property Auditor Appraiser		Fax 1-916-285-0132	61	Quality Control

***Valuation Unit***

Pamela DiNapoli Supervisor, Property Tax	<a href="mailto:pamela.dinapoli@boe.ca.gov">pamela.dinapoli@boe.ca.gov</a>	1-916-274-3287 Fax 1-916-285-0132	61	Field appraisals; Board Roll preparation
Michelle Cruz Supervisor, Property Tax	<a href="mailto:michelle.cruz@boe.ca.gov">michelle.cruz@boe.ca.gov</a>	1-916-274-3282 Fax 1-916-285-0132	61	Unitary value indicators, audits, and special studies of interexchange telephone companies, local exchange telephone companies, wireless telephone companies, and radio telephone companies.
Jenni Torres Senior Specialist Property Auditor Appraiser	<a href="mailto:jenni.torres@boe.ca.gov">jenni.torres@boe.ca.gov</a>	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	<a href="mailto:robert.winn@boe.ca.gov">robert.winn@boe.ca.gov</a>	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
John Louden Senior Specialist Property Auditor Appraiser	<a href="mailto:john.louden@boe.ca.gov">john.louden@boe.ca.gov</a>	1-916-274-3299 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of electric generation facilities.
Afrouz Ghaneh Senior Specialist Property Auditor Appraiser	<a href="mailto:afrouz.ghaneh@boe.ca.gov">afrouz.ghaneh@boe.ca.gov</a>	1-916-274-3284 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of local telephone.
Daniel Jenkinson Senior Specialist Property Auditor Appraiser	<a href="mailto:daniel.jenkinsonII@boe.ca.gov">daniel.jenkinsonII@boe.ca.gov</a>	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	<a href="mailto:lena.smith@boe.ca.gov">lena.smith@boe.ca.gov</a>	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	<a href="mailto:vincent.gezi@boe.ca.gov">vincent.gezi@boe.ca.gov</a>	1-916-274-3265 Fax 1-916-285-0132	61	Unitary value indicators; audits and special studies of railroads.
Wiley Anderson Senior Specialist Property Appraiser	<a href="mailto:wiley.anderson@boe.ca.gov">wiley.anderson@boe.ca.gov</a>	1-916-274-3276 Fax 1-916-285-0132	61	Real Property, Statement of Land Changes, assessment jurisdiction coordination.

***Tax Area Services Section***

Reception		1-916-274-3250		
Ricard Schwarting Research Data Supervisor	<a href="mailto:ricard.schwarting@boe.ca.gov">ricard.schwarting@boe.ca.gov</a>	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.

<b>TAXPAYERS' RIGHTS ADVOCATE OFFICE</b>	<b>EMAIL ADDRESS</b>	<b>TELEPHONE/FAX</b>	<b>MIC</b>	<b>COMMENTS</b>
Lisa Thompson Chief	<a href="mailto:lisa.thompson@boe.ca.gov">lisa.thompson@boe.ca.gov</a>	1-916-274-3394	120	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	<a href="mailto:margie.wing@boe.ca.gov">margie.wing@boe.ca.gov</a>	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.

<b>LEGISLATIVE, RESEARCH AND STATISTIC DIVISION</b>				
Vacant Chief			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>	1-916-274-3419	67	Research and analyze property tax statistics.
Hao Quoc Nguy Tax Research Specialist	<a href="mailto:haoquoc.nguy@boe.ca.gov">haoquoc.nguy@boe.ca.gov</a>	1-916-274-3417	67	Research and analyze property tax statistics.
Ronil Dwarka Tax Research Specialist	<a href="mailto:ronil.dwarka@boe.ca.gov">ronil.dwarka@boe.ca.gov</a>	1-916-274-3391	67	Research and analyze property tax statistics.
Vacant Property Tax Legislative Analyst			66	Track and analyze legislation impacting property taxes.

LEGAL DEPARTMENT	EMAIL ADDRESS	TELEPHONE/FAX	MIC	COMMENTS
Henry Nanjo Chief Counsel	<a href="mailto:henry.nanjo@boe.ca.gov">henry.nanjo@boe.ca.gov</a>	1-916-274-3520 Fax 1-916-324-2586	121	
Richard Moon Tax Counsel	<a href="mailto:richard.moon@boe.ca.gov">richard.moon@boe.ca.gov</a>	1-949-224-4830 Fax 1-916-323-3387	121	Change in ownership; exemptions; assessment appeals; possessory interests; state assessment; valuation.
Sonya Yim Tax Counsel	<a href="mailto:sonya.yim@boe.ca.gov">sonya.yim@boe.ca.gov</a>	1-949-224-4804 Fax 1-916-323-3387	121	Change in ownership; exemptions; assessment appeals; possessory interests; state assessment.
Jonette Banzon Attorney	<a href="mailto:jonette.banzon@boe.ca.gov">jonette.banzon@boe.ca.gov</a>	1-916-274-3526 Fax 1-916-323-3387	121	Litigation
Sarah Garrett Tax Counsel	<a href="mailto:sarah.garrett@boe.ca.gov">sarah.garrett@boe.ca.gov</a>	1-916-274-3525 Fax 1-916-323-3387	121	Change in ownership; exemptions; state assessment.
Lawrence Lin Tax Counsel	<a href="mailto:lawrence.lin@boe.ca.gov">lawrence.lin@boe.ca.gov</a>	1-916-274-3527 Fax 1-916-323-3387	121	Change in ownership; exemptions; state assessment.