

JOINT OVERSIGHT HEARING

Assessing Tax Expenditure Programs in Light of California's Fiscal Challenges

Witness Biographies

Mark Hill

Mr. Hill is the Program Budget Manager of the unit responsible for the Business, Transportation and Housing Agency, and Financial, Demographic and Economic Research of the California Department of Finance. Previously, he served as Assistant Program Budget Manager in the Education Systems Unit, the Business, Transportation and Housing Unit, and the Corrections and General Government Unit. Prior to those assignments, Mr. Hill was an analyst with a variety of assignments including Health, Investable Resources and State and Consumer Services. Mr. Hill's career in Finance has spanned more than 30 years.

Mr. Hill received a Bachelor of Arts degree from the University of the Pacific in Stockton (UOP), and a Masters of Public Administration degree from the University of Southern California, Sacramento campus. While at UOP, Mr. Hill served for six months as an intern in Washington, D.C. for Congressman John McFall.

Anne Maitland

Ms. Maitland has worked at the Franchise Tax Board (FTB) since 2008 for both the Research and the Legislative Services Bureaus. Prior to coming to the FTB, she worked at the Department of Finance and the California Senate.

Margaret S. Shedd

Ms. Shedd is an Assistant Chief Counsel with the California State Board of Equalization, a five member elected Board, including the State Controller, which administers the state's taxes, except personal income and corporation taxes, and oversees the county property tax assessment functions. She has been the Board's Legislative Counsel since 1984. She regularly testifies on behalf of the Board before the Legislature's Revenue and Taxation Committees and appears before fiscal and other policy committees. Ms. Shedd frequently speaks to taxpayer and government groups about pending and new tax law changes.

Ms. Shedd received her law degree from McGeorge School of Law in 1975, where she was on law review, and a bachelor's degree in economics from the University of California, Davis, graduating with high honors.

Jason Sisney

Mr. Sisney is deputy legislative analyst. He joined the Legislative Analyst's Office (LAO) in 2005. At the LAO, Mr. Sisney oversees staff who coordinate the office's state revenue and budgetary forecasts, as well as its work on tax policy issues. Prior to joining the LAO, he worked for a decade at Fitch Ratings in New York, where he analyzed the credit quality of state and local governments, including the State of California. He has earned degrees from the University of Virginia and the Maxwell School of Syracuse.

Annette Nellen

Professor Nellen, CPA, Esq., is a professor in and director of San José State University's (SJSU) graduate tax program (MST), teaching courses in tax research, accounting methods, property transactions, state taxation, ethics, tax policy, and high technology tax issues. Professor Nellen chairs the American Institute of Certified Public Accountants Individual Taxation Technical Resource Panel and is a member of the Executive Committee of the Tax Section of the California Bar. Professor Nellen is a regular contributor to the AICPA Tax Insider and Corporate Taxation Insider e-newsletters. She is the author of the BNA portfolio on amortization of intangibles. Professor Nellen has testified before the House Ways & Means Committee, Senate Finance Committee, California Assembly Revenue & Taxation Committee, and tax reform commissions on various aspects of tax reform. She maintains the 21st Century Taxation website and blog (www.21stcenturytaxation.com). Prior to joining SJSU, Annette was with Ernst & Young and the Internal Revenue Service.

Darien Shanske

Professor Shanske holds a J.D. from Stanford, a Ph.D. from U.C. Berkeley in Rhetoric, an M.A. from McGill University in Philosophy and a B.A. from Columbia University. Before law school, he worked as a financial consultant to California local governments, and, after graduating from law school, he worked as an attorney in the public finance department of Sidley Austin in San Francisco. Professor Shanske then clerked for Judge Pierre N. Leval of the United States Court of Appeals for the Second Circuit.

Professor Shanske's academic interests include: local government law, taxation, public finance and jurisprudence. His current projects are on the interaction of political choice and economics on local government law, particularly local government finance law, and on the role of legal conflict and equity in Thucydides and Classical Athenian law generally.

Suzanne O'Keefe

Professor O'Keefe's research focuses on issues affecting the Sacramento region. Her fields include public finance and labor economics. Previous research includes analyses of the migratory responses of Aid to Families with Dependent Children recipients to variation in cost of living within California. She has also analyzed the effectiveness of California's enterprise zone program, and health insurance coverage of employed Latinos.

With the Sacramento Regional Research Institute, she has worked on projects including the Prosperity Index and a Business Forecast for the Sacramento Region.

Lori C. Kammerer

For the past 24 years, Ms. Kammerer has represented the interests of the business community focusing on the needs of California's small businesses. From 1987 through 2002, she was the Managing Director of the California Coalition on Workers' Compensation Reform and in 2002, Ms. Kammerer started her lobbying firm representing the interests of small businesses on all issues.

Brian Sala

Mr. Sala is the Acting Director of the California Research Bureau, in the California State Library.

He came to the Bureau in 2007 after a career in academia, where he taught and conducted research on American politics and public policy for both the University of Illinois and the University of California at Davis. Mr. Sala's published research has appeared in leading academic journals, including the American Political Science Review, American Journal of Political Science, and the Journal of Politics. He earned his Ph.D. at the University of California at San Diego, and a B.A. from Carleton College.

Debbie Brubaker

Ms. Brubaker is a seasoned producer living and working in the San Francisco Bay Area. One of her recent successful productions, and a big Sundance hit, was Peter Bratt's movie *La Mission*. Ms. Brubaker also was a producer on the comedy/horror pic, *All About Evil*, directed by Joshua Grannell, which was recently sold to NBC. She has also done many other feature narratives, such as Finn Taylor's *The Darwin Awards* and *Cherish*. Ms. Brubaker produced *Dopamine*, which was also a big hit at the Sundance Film Festival 2003, directed by Mark Decena. Other titles include *Teknolust*, directed by Lynn Hershman Leesom, *Bartleby*, and *The Californians* by Jonathan Parker, and several feature documentaries, *In the Shadow of the Stars*, which won an Academy Award, the Emmy award winning movie, *Blink*, and recently aired feature documentary by Jennifer Seibel Newsom, *Miss Representation*. Ms. Brubaker is currently producing a feature, *Neon Sky*, directed by Jennifer Juelich, which is now in post-production, and is in development on a feature film entitled *504* to be directed by Mark Breimhorst. Ms. Brubaker is a Film Commissioner for the City of San Francisco and the Executive Chair of the San Francisco Coordinating Committee of the Directors Guild of America.

William J. Pavão

Mr. Pavão has served as the Executive Director to the California Tax Credit Allocation Committee (TCAC) since August 2005. Changes initiated during Mr. Pavão's tenure include increasing the set aside of tax credits committed to homeless assistance; updating and broadening

the emphasis on green building and energy efficiency; establishing rational eligible basis limits and more realistic operating expense minimums; and automating and simplifying the TCAC application form. In addition, Mr. Pavão travels monthly to the Treasurer's downtown Los Angeles office to personally meet with local officials and affordable housing developers in Southern California.

Under State Treasurer Bill Lockyer, Mr. Pavão also helped enact legislation streamlining the use of State low income housing tax credits for farmworker families, and permitting limited partners to receive State credits apart from those partners receiving federal credits. In 2008 and 2009, Mr. Pavão incorporated federal changes into California's allocation system, and has coordinated the administration of unprecedented federal funding resources to complement Low Income Housing Tax Credits.

Mr. Pavão came to TCAC from the State Department of Housing and Community Development (HCD) where he served as Deputy Director of the Division of Financial Assistance since March 1997. As Deputy Director at HCD, Mr. Pavão directed loans and grants of over \$2.5 billion for housing and community development projects. In addition, he helped sponsor legislation creating the rental Multifamily Housing Program and the home-ownership CalHome Program. Mr. Pavão has both a Bachelor's and a Master's Degree from the University of California at Berkeley in Social Welfare Program Planning and Administration.

Matt Schwartz

As President & CEO of the California Housing Partnership Corporation, Mr. Schwartz assists local government and nonprofit organizations with the preservation and creation of affordable housing through policy advocacy, technical assistance, training and financial consulting. Mr. Schwartz has worked in the development, planning and financing of affordable housing for twenty years in both the private and public sectors and has extensive experience with most government funding programs.

Mr. Schwartz also plays a leadership role in shaping Federal and California housing policy and regulations to expand the resources available to preserve and create affordable housing in the state. Under Mr. Schwartz's leadership, the Partnership has formed a statewide coalition of more than 2,000 nonprofit and local government housing agencies and tenant advocates. In 2009, the coalition succeeded in getting Congressional responses to California's priorities for funding and legislation in the American Recovery and Reinvestment Act. In 2010, Mr. Schwartz helped facilitate the creation of a new coalition of California organizations committed to helping owners of federally assisted low income rental housing access energy efficiency retrofit resources that have traditionally favored single family housing.

Mr. Schwartz is a past President of the Board of Housing California, a member of the board of trustees of the National Housing Conference, and is an active participant in the national affordable housing Preservation Working Group developing federal legislation to renew and preserve the nation's existing stock of affordable rental homes and to protect extremely low income families from displacement. Mr. Schwartz was appointed to the San Francisco Housing Authority Commission by Mayor Gavin Newsom in 2008.