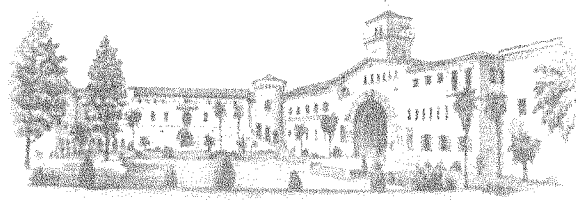


JOAN HARTMANN
Third District Supervisor



County Administration Building
105 East Anapamu, Fourth Floor
Santa Barbara, CA 93101
Telephone: (805) 568-2192

COUNTY OF SANTA BARBARA

Date: 06/06/2022

RE: Appointment of Cynthia Brittain to the Assessment Appeals Board #2

For placement on the Board of Supervisors agenda for the meeting of: June 15, 2022

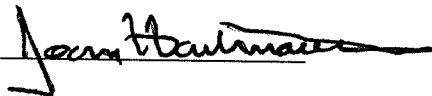
I would like to recommend the appointment/ reappointment of the following person to the:
Assessment Appeals Board No. 2

Salutation: Mr Mrs Ms.
Full Name of Appointee: Cynthia Brittain
Address:
City/State/Zip:
Home Phone:
Work Phone:
E-mail:

Appointee will represent the Third District on this commission.
Position was formerly held by: Michael Nicola

Check box only if this appointment is filling an unexpired vacancy.

Third District Supervisor: Joan Hartmann

Signed by: 

COB Information Verification	
<input type="checkbox"/>	Letter of Resignation on file
<input type="checkbox"/>	Vacancy Notice on file
Term:	
<input type="checkbox"/>	_____ years
<input type="checkbox"/>	Beginning date _____
<input type="checkbox"/>	Ending date _____

Profile

Cynthia

First Name

Brittain

Last Name

[Redacted]

Email Address

[Redacted]

Street Address

[Redacted]

Suite or Apt

[Redacted]

City

CA

State

93111

Postal Code

Indicate Supervisor Who Will Receive a Copy of your Application *

Third District - Joan Hartmann

[Redacted]

Primary Phone

[Redacted]

Alternate Phone

Which Boards would you like to apply for?

Assessment Appeals Board No. 1: Submitted

Assessment Appeals Board No. 2: Submitted

Reference 1 Name

Susan Rose

Reference 1 Address

[Redacted]

Reference 1 Telephone

[Redacted]

Reference 1 Occupation

Retired (County Supervisor District 2)

Reference 2 Name

Joan Green

Reference 2 Address

[REDACTED]

Reference 2 Telephone

[REDACTED]

Reference 2 Occupation

CPA

Reference 3 Name

Steve Jung

Reference 3 Address

[REDACTED]

Reference 3 Telephone

[REDACTED]

Reference 3 Occupation

Attorney at Brownstein Hyatt Farber Schreck

Interests & Experiences

Please explain why you are interested in serving, and what experience you bring to the Committee. Attach additional documentation as necessary.

Some time ago, Susan Rose (former County Supervisor for the 2nd District) inquired whether I would be interested in serving on the Santa Barbara Assessment Appeals Board. I had small children at that time, along with my law practice. I have always wanted to give back to my community and have been wanting to serve in a capacity where it would make sense for Santa Barbara. I have been practicing tax law for over 20 years and I believe that I could bring value to this Board. I work often with CA property tax issues in my tax and estate planning practice. I keep up with the changes and recently took the Self-Study Property Tax Training provided by the CA Board of Equalization. I would enjoy working with other professionals on these CA property tax issues.

Give any information explaining qualifications, experience, training, education, volunteer activities, community organization memberships, or personal interests that bear on your application for the above Board, Commission or Committee. Attach additional documentation as necessary.

As noted above, I have been working as a tax and estate planning attorney for over 20 years. I was a partner with the Santa Barbara law firm, Ambrecht & Brittain for nearly 10 years. As a law partner, I assisted clients with their estate and tax planning needs which involved sophisticated planning which often triggered California property tax issues. I have consistently worked in the area of tax and estate planning as a California lawyer and have assisted clients worldwide with real property planning. I continue to keep up with tax and estate planning continued legal education and as noted above recently completed the CA Board of Equalization Training related to Property Tax. I have assisted clients with Prop 19 planning and have assisted client with real property valuations for a myriad of planning strategies.

Cynthia D. Brittain --

Master C.V. SB .docx

Upload a Resume

Demographics

Ethnicity

Caucasian/Non-Hispanic

Gender

Female


Date of Birth

Education Completed:

LL.M. in Taxation at University of San Diego School of Law (Master of Laws -- in Taxation)

Please Agree with the Following Statement

I agree that upon submission of this application all information provided is a matter of public record, and is subject to disclosure.

I Agree *

Cynthia D. Brittain

Education: University of San Diego San Diego, CA
Master of Laws, Taxation

California Western School of Law San Diego, CA
Juris Doctor, Honors: Law Review/International Law Journal, Dean's List, National Moot Court Finalist, American Jurisprudence Award, Academic Achievement Award

University of North Carolina Chapel Hill, NC
B.A., Economics (Foreign Policy Emphasis)
Honors: Dean's List, Student Advocate -- Chancellor's Law Council

Relevant Work History:

Karlin & Peebles, LLP Los Angeles, Santa Barbara, and Orange County, CA
Partner Present

My practice focuses on international tax and succession planning for cross-border clients and their multi-national companies. I partner closely with families to ensure tax efficiency for future generations within a structure designed for the family's unique needs and dynamics. Having lived and worked in the U.S., Europe, and Asia as a private client attorney, my clients and their families are not only multinational but also multi-cultural. Ultra-high net worth clients who immigrate to the U.S. require an attorney who understands the complex issues that can arise when both the family and the family business have a global footprint. My background incorporates the tax, family, and cultural perspective to offer business families a holistic approach to their cross-border planning.

The Northern Trust Company Santa Barbara, CA
Senior Vice President
Director, International -- Inbound Wealth Advisory
As Director of Inbound Wealth Advisory, I worked with Northern Trust's cross-border clients to help them understand the issues related to individual and family business immigration (into or out of the U.S.) and their succession planning. My team worked with both the first generation and follow-on generations to manage their wealth and to educate younger stewards of wealth. We collaborated with U.S. and foreign counsel to design overall structures that often incorporated family governance and family board design.

Withers, LLP London and Hong Kong
Attorney

Located in London and Hong Kong. Advised on international and domestic (individual and corporate) tax planning. Assisted corporate trustees with regulatory and compliance issues related to trusts and tax withholdings on financial instruments. Implemented wealth transfer strategies through trusts, family limited partnerships, and private trust companies. Established foreign grantor trust strategies for non-U.S. residents and their U.S.-based children. In charge of the firm's California issues. Assisted with international and domestic partnership and estate freeze techniques. Advised on international philanthropic strategies (dual-qualified charities) and Donor Advised Funds.

Assisted financial institutions to implement compliant distribution strategies. Advised on the taxation of and estate planning for intangibles and special assets. Hong Kong experience emphasized techniques for Hong Kong and China/Taiwan. Assisted large global families with family board structures and governance.

Ambrecht & Brittain
Partner

Santa Barbara, CA

Advised clients on sophisticated estate planning and real estate transactions (using trusts, family limited partnerships, Delaware and Nevada trusts). Advised on fiduciary standards and practices. Implemented corporate strategies for family holdings. Represented trustees in disputes. Assisted in all phases of trust and beneficiary litigation. Handled the firm's international planning and compliance issues arising from cross border transactions. Assisted with large family retreats to design board qualifications and governance structures. Lectured extensively on family dynamics and board formation issues.

**Affiliations
and Service:**

Board Member:

Current:

Society of Trust and Estate Practitioners – Santa Barbara and Orange County (Co-Speaker Chair)
California State Bar International Tax Committee – Quick Points author
Santa Barbara County Bar Association, Tax Committee, Chair
Former, Santa Barbara Estate Planning Council

Recent Speaking Engagements:

American College of Trust and Estates Counsel – November 6, 2021 Napa, CA
Hot Topics and Strategies in Cross Border Planning and Global Enforcement in the United States

STEP Orange County – February 2020
Keynote Speaker Jon Gallo Memorial Lunch
Ethics in Cross Border Planning

AAA-CPA – January 2020
International Tax Compliance for Individuals and Company Enterprises

STEP Wyoming – Oct. 2019
New Paradigm in Cross Border Planning

STEP Los Angeles -- June 2019
New Paradigm in Cross Border Planning

STEP Orange County -- Oct. 2018
U.S. Taxation of Inbound Investment

International Bar Association, Rome -- June 2018
Succession Planning with Brussels IV

Wharton Executive Program -- Miami, March 2018
Foreign Taxation of Individuals and Entities,
Building a Better Board and Understanding Cultural Dynamics

CalCPA Society -- San Francisco, July 2017
Foreign Taxation of Inbound Activity

STEP International Tax Conference -- Laguna Beach, CA, May 2017
Ethics and the International Advisor

Recent Publications

<i>Santa Barbara Lawyer</i> <i>Foreign Registration Requirements for U.S. Trusts</i>	December 2021
<i>Quick Point Author, International Tax Committee</i> Author contributor for The California Tax Quarterly California Lawyers Association Article topics comprise international tax updates for cross-border Corporate and private client issues	2018-Present
<i>Cross Borders: Planning for Wealth in Motion</i> Trust & Estates Magazine – A Penton Publication Avoiding unanticipated tax on cross border wealth transfers	November 2014
<i>Line of Sight, Inbound Wealth Planning for the Global Family</i> The Northern Trust Company Primer on cross border planning for non-residents	2015-17 (updated)
<i>International Cross Border Planning</i> Paper presented at NY/STEP Conference	January 2013
<i>International Cross Border Planning</i> Paper presented by Northern Trust at ACTEC-ALI Conference	February 2014
McCutcheon on Inheritance Tax (California Section) Sweet & Maxwell Ltd. “McCutcheon on Inheritance Tax is the leading authority on [UK] inheritance tax. This treatise gives practitioners the detailed knowledge to handle even the most complex problems...”	2009