

Hearing Officer Requirements

County boards of equalization may appoint individuals to act as hearing officers for the purpose of examining an applicant or a witness. Hearing officers must meet the following minimum qualifications:

1. Be a licensed real estate appraiser through the Division of Real Estate, or be competent in the work of a hearing officer, including competency in real estate, finance, economics or law.
2. Complete a course that is developed or approved by the Tax Commission. [Utah Code Section 59-2-1001(3)]

The determination of whether a hearing officer candidate meets the 1st minimum requirement is up to the individual jurisdiction that appoints a hearing officer.

Two courses have been approved by the Tax Commission to meet the 2nd minimum requirement: 1) The Tax Commission's 4-hour Course 43, County Board of Equalization Hearing Officer Training, and 2) Salt Lake County's 10-hour Hearing Officer Training Course. Following is a list of individuals who have completed one of these courses as of 2/20/2024.

Name	Course Completed	Date of Completion
Abney, Spencer	Tax Commission Course 43	7/22/2025
Alderman, Tyler	Tax Commission Course 43	7/31/2024
Alvord, Shelley	Tax Commission Course 43	4/2/2014
Anderson, Brent	Tax Commission Course 43	7/31/2024
Asay, Lesa	Tax Commission Course 43	5/13/2015
Aydelotte, Tammy	Tax Commission Course 43	7/29/2014
Bagley, Dale	Tax Commission Course 43	6/10/2014
Baird, Chad	Tax Commission Course 43	7/22/2025
Barneck, Michael	Tax Commission Course 43	7/29/2014
Barnes, Mark	Salt Lake County Hearing Officer Training	8/2/2017
Barth, Roger	Tax Commission Course 43	7/30/2019
Bauman, Shane	Tax Commission Course 43	7/22/2025
Bell, Kris	Tax Commission Course 43	7/31/2018
Bench, Kenneth	Tax Commission Course 43	6/10/2014
Bennett, Rodney	Tax Commission Course 43	6/10/2014
Berman, Eve	Tax Commission Course 43	4/2/2014
Bess, Brandon	Salt Lake County Hearing Officer Training	8/6/2015
Bess, Jason	Salt Lake County Hearing Officer Training	8/6/2025
Blackmore, Rich	Tax Commission Course 43	7/27/2017
Bodily Karen	Tax Commission Course 43	7/22/2025
Bogenschutz, Jedd	Salt Lake County Hearing Officer Training	8/6/2025
Bolton, James	Tax Commission Course 43	7/28/2020
Brady, Keith	Tax Commission Course 43	7/27/2017
Bredthauer, Paul	Tax Commission Course 43	6/10/2014
Broadbent, Michael	Salt Lake County Hearing Officer Training	8/2/2017
Broderick, Leslie	Tax Commission Course 43	7/27/2017
Brooks, Danette	Tax Commission Course 43	5/13/2015
Brown, Ken	Salt Lake County Hearing Officer Training	8/6/2025
Brown, Trent	Tax Commission Course 43	6/10/2014
Brunker, Rodger	Tax Commission Course 43	7/29/2014
Bryan, Jim	Salt Lake County Hearing Officer Training	8/4/2025

Name	Course Completed	Date of Completion
Bryner, Lana	Salt Lake County Hearing Officer Training	8/6/2025
Bulloch, Cindy	Tax Commission Course 43	6/10/2014
Bult, Dave	Tax Commission Course 43	7/31/2018
Bunker, Bruce	Tax Commission Course 43	4/30/2014
Burgess, Shari	Tax Commission Course 43	6/10/2014
Bushnell, Lori	Tax Commission Course 43	7/27/2017
Campbell, Linda	Salt Lake County Hearing Officer Training	8/6/2025
Carroll, Diana	Tax Commission Course 43	7/30/2014
Carter, Mark	Tax Commission Course 43	7/28/2020
Carter, Rylee	Tax Commission Course 43	7/20/2021
Chavis, Don	Tax Commission Course 43	7/31/2018
Christensen, Daisy	Tax Commission Course 43	7/31/2018
Christiansen, Carrie	Tax Commission Course 43	4/30/2014
Chugg, Jeff	Tax Commission Course 43	7/22/2025
Cline, Kathy	Tax Commission Course 43	7/20/2020
Coccimiglio, Adam	Tax Commission Course 44	7/31/2024
Coon, Terry	Tax Commission Course 43	4/2/2014
Cragun, Michael	Tax Commission Course 43	7/22/2025
Cropper, Eric	Tax Commission Course 43	3/31/2022
Daniels, Garth	Salt Lake County Hearing Officer Training	8/2/2018
Davidson, Steve	Tax Commission Course 43	7/27/2017
Davis, Bian	Salt Lake County Hearing Officer Training	8/2/2023
Decker, Justin	Tax Commission Course 43	7/27/2017
Dilley, Lester R	Tax Commission Course 43	7/31/2018
Douberley, David R.	Tax Commission Course 43	7/27/2017
Drollette, Vince	Tax Commission Course 43	6/10/2014
Duncan, Lyman	Tax Commission Course 43	7/6/2022
Dungan, Rex	Tax Commission Course 43	7/31/2018
Durrant, Tom	Tax Commission Course 43	6/10/2014
Edwards, Hannah	Tax Commission Course 43	7/30/2019
Evans, Jo Ann	Tax Commission Course 43	7/30/2014
Ewell, Keven	Tax Commission Course 43	4/2/2014
Fackrell, Blaine	Tax Commission Course 43	7/20/2021
Farrell, Steve	Tax Commission Course 43	7/29/2015
Fehrmann, Liz	Salt Lake County Hearing Officer Training	8/2/2017
Fister, Alma	Tax Commission Course 43	7/30/2014
Foulger, Brad	Salt Lake County Hearing Officer Training	8/6/2025
Francom, James	Tax Commission Course 43	4/2/2014
Fullmer, Kade	Tax Commission Course 43	6/10/2014
Garcia, Annabell	Tax Commission Course 43	7/31/2018
Garff, Greg	Tax Commission Course 43	7/29/2014
Garren-Clark, Amy	Tax Commission Course 43	6/10/2014
Gentry, Janice	Tax Commission Course 43	7/30/2014
Giles, Alan	Tax Commission Course 43	7/31/2018
Gillette, Marilyn	Tax Commission Course 43	7/29/2014
Glad, Linda	Salt Lake County Hearing Officer Training	8/2/2017
Grable, Brandon	Salt Lake County Hearing Officer Training	8/1/2024
Gray, Russell	Salt Lake County Hearing Officer Training	8/6/2015
Green, Joshua	Salt Lake County Hearing Officer Training	8/6/2025
Griffin, Todd	Tax Commission Course 43	7/31/2018
Griffiths, Cal	Tax Commission Course 43	7/30/2019

Name	Course Completed	Date of Completion
Griffiths, Maureen "Buff"	Tax Commission Course 43	5/29/2015
Gundersen, Traci	Salt Lake County Hearing Officer Training	8/1/2019
Gurney, Tyler	Tax Commission Course 43	7/22/2025
Hansen, Irene	Tax Commission Course 43	7/20/2020
Hansen, Kimberley	Tax Commission Course 43	7/31/2018
Hansen, Jennifer	Tax Commission Course 43	7/6/2022
Hansen, Nancy	Salt Lake County Hearing Officer Training	8/2/2017
Hart, Aaron	Salt Lake County Hearing Officer Training	8/1/2019
Harvey, Burt	Tax Commission Course 43	7/22/2025
Hatch, Ryan	Tax Commission Course 43	7/27/2017
Heaps, Kathy	Tax Commission Course 43	7/30/2014
Hekking, Tony	Tax Commission Course 43	7/31/2018
Hebderson, Randall	Tax Commission Course 43	7/31/2024
Herrera, Traci	Tax Commission Course 43	6/10/2014
Horsley, Alexis	Tax Commission Course 43	7/30/2014
Howell, Kathleen	Tax Commission Course 43	4/2/2014
Huebner, Mark	Tax Commission Course 43	7/27/2017
Hulet, Benjamin Wesley	Tax Commission Course 43	6/10/2014
Hurst, Spencer	Tax Commission Course 43	7/31/2018
Hutchison, Sheila	Salt Lake County Hearing Officer Training	8/6/2025
Hutchison, Warren	Salt Lake County Hearing Officer Training	8/1/2019
Hymas, Cody	Tax Commission Course 43	7/27/2017
Isom, Chris	Tax Commission Course 43	7/30/2014
Ivie, James	Tax Commission Course 43	7/29/2014
Jackson, Wayne	Tax Commission Course 43	7/27/2017
Jensen, Kevin	Tax Commission Course 43	7/26/2023
Jeppson, Peter	Tax Commission Course 43	7/22/2025
Johnson, Daniel	Tax Commission Course 43	4/28/2014
Johnson, Travis Lynn	Tax Commission Course 43	7/20/2020
Jolley, Craig	Tax Commission Course 43	6/10/2014
Jones, David	Tax Commission Course 43	7/26/2023
Jones, Kimberlee	Tax Commission Course 43	4/2/2014
Jordan, Karen	Tax Commission Course 43	7/27/2017
Kelly, Randy	Tax Commission Course 43	7/22/2025
Kelsey, Brady	Tax Commission Course 43	6/26/2017
Ketchoyian, Ron	Tax Commission Course 43	7/31/2018
Kikkert, John	Tax Commission Course 43	7/29/2014
Kinsey, Steve	Tax Commission Course 43	5/13/2015
Knorr, Kimberly	Tax Commission Course 43	6/10/2014
Knowlden, Denise	Tax Commission Course 43	7/30/2014
Ko, Chu-en Grace	Tax Commission Course 43	7/31/2018
Koplin, Richard	Salt Lake County Hearing Officer Training	8/6/2025
Kowalowski, Bill	Tax Commission Course 43	6/10/2014
Kranstover, William	Tax Commission Course 43	4/2/2014
Kuehnl, Matthew	Salt Lake County Hearing Officer Training	8/6/2025
Lacy, Kim	Tax Commission Course 43	7/6/2022
Lameka, Patrick	Tax Commission Course 43	6/6/2023
Larsen, Jacoba	Tax Commission Course 43	3/31/2022
Larsen, Stephanie	Tax Commission Course 43	6/26/2017
Leavitt, Heather	Tax Commission Course 43	7/31/2018
Lemon, Weston	Tax Commission Course 43	7/22/2025

Name	Course Completed	Date of Completion
LeFevre, Michael	Tax Commission Course 43	7/31/2018
Liese, Sharon	Salt Lake County Hearing Officer Training	8/1/2019
Linnell, John	Tax Commission Course 43	7/31/2018
Little, Linda	Tax Commission Course 43	6/10/2014
Luke, Allen	Tax Commission Course 43	6/10/2014
Lyman, Vicki	Tax Commission Course 43	7/26/2023
Lytle, Denny	Tax Commission Course 43	4/2/2014
Macklin, Cassandra	Tax Commission Course 43	7/31/2018
Maddux, Ryan	Tax Commission Course 43	6/10/2014
Manis, Pat	Tax Commission Course 43	6/10/2014
Manning, Jeremy	Salt Lake County Hearing Officer Training	8/6/2025
Manning, Lisa	Tax Commission Course 43	4/2/2014
Manning, Timothy	Tax Commission Course 43	6/6/2023
Martin, Steve	Tax Commission Course 43	4/2/2014
Martinez, Esther	Tax Commission Course 43	7/31/2018
Maxfield, Mark	Tax Commission Course 43	6/10/2014
McKinney, Jill	Tax Commission Course 43	7/28/2020
Medley, Julie	Tax Commission Course 43	6/10/2014
Melling, Tamara	Tax Commission Course 43	6/26/2017
Merrell, Sulika	Tax Commission Course 43	7/30/2014
Merrill, Chelsea	Tax Commission Course 43	6/6/2023
Merrill, Justin	Tax Commission Course 43	6/26/2017
Migliori, Ethan	Tax Commission Course 43	4/30/2014
Miles, Gregory	Tax Commission Course 43	7/20/2020
Miles, Kevin	Tax Commission Course 43	6/10/2014
Miller, David T	Tax Commission Course 43	7/27/2017
Miller, Douglas G.	Tax Commission Course 43	8/6/2014
Millett, Lloyd	Tax Commission Course 43	6/10/2014
Monrreal, Jennifer L.	Tax Commission Course 43	7/27/2017
Moosman, Carolyn	Tax Commission Course 43	6/10/2014
Morley, Craig	Tax Commission Course 43	4/28/2014
Morley, Jeffrey	Tax Commission Course 43	7/30/2014
Mortenson, Matthew G.	Tax Commission Course 43	7/27/2017
Mullen, Brad A.	Tax Commission Course 43	4/2/2014
Muhlestein, Allen	Salt Lake County Hearing Officer Training	8/2/2023
Murphy, Adelmarie	Tax Commission Course 43	4/28/2014
Musso, Brian	Tax Commission Course 43	4/28/2014
Nakamura, Frank	Salt Lake County Hearing Officer Training	8/2/2023
Neff, Brad	Tax Commission Course 43	4/2/2014
Nelson, JR	Tax Commission Course 43	4/30/2014
Nichols, Shirl	Tax Commission Course 43	4/30/2014
Nichols, Steve	Tax Commission Course 43	6/6/2023
Nielson-Larios, Aimee	Tax Commission Course 43	7/22/2025
Nielsen, Joshua	Tax Commission Course 43	5/29/2015
O'Brien, Jessika	Tax Commission Course 44	7/31/2024
O'Gara, Mike	Salt Lake County Hearing Officer Training	8/6/2025
Olsen, Joe	Tax Commission Course 43	7/31/2024
Osborne, Gerald	Tax Commission Course 43	6/10/2014
Oveson, Seth	Tax Commission Course 43	7/30/2014
Parkinson, Jake	Tax Commission Course 43	7/29/2014
Partridge, Art	Tax Commission Course 43	4/28/2014

Name	Course Completed	Date of Completion
Paulsen, Scott	Tax Commission Course 43	6/26/2017
Payne, Allen	Salt Lake County Hearing Officer Training	8/4/2021
Peart, Anneliesa	Tax Commission Course 43	7/22/2025
Pehrson, Chad	Tax Commission Course 43	7/28/2020
Perri, Kelly	Salt Lake County Hearing Officer Training	8/2/2017
Perri, Victor	Salt Lake County Hearing Officer Training	8/1/2019
Perry, Ron	Salt Lake County Hearing Officer Training	8/2/2017
Peters, Joy L.	Tax Commission Course 43	6/10/2014
Peterson, Dale	Tax Commission Course 43	4/2/2014
Peterson, Justin	Tax Commission Course 43	7/20/2020
Peterson, Joseph	Tax Commission Course 44	7/31/2024
Porter, Steve	Tax Commission Course 43	4/28/2014
Porter, Stuart	Tax Commission Course 43	4/28/2014
Preisler, Benjamin	Tax Commission Course 44	7/31/2024
Proffitt, Diane	Tax Commission Course 43	7/27/2017
Randall, Howard	Tax Commission Course 43	6/10/2014
Redd, J Michael	Tax Commission Course 43	4/28/2014
Reed, Karsten	Tax Commission Course 43	7/20/2021
Rees, Mandy	Tax Commission Course 43	7/26/2023
Reeve, Clarisa	Tax Commission Course 43	7/28/2020
Rich, Daniel	Tax Commission Course 43	7/22/2025
Rich, Gwen	Tax Commission Course 43	6/10/2014
Riemersma, Yvonne	Salt Lake County Hearing Officer Training	8/6/2025
Rife, Knute	Salt Lake County Hearing Officer Training	8/6/2025
Robertson, Colleen	Tax Commission Course 43	7/20/2020
Robinson, John	Salt Lake County Hearing Officer Training	8/2/2017
Rutledge, Karl	Tax Commission Course 43	7/27/2017
Sackett, Scott	Salt Lake County Hearing Officer Training	8/6/2025
Sattelmeyer, Kate	Salt Lake County Hearing Officer Training	8/8/2014
Sears, Dennis	Salt Lake County Hearing Officer Training	8/2/2017
Scott, Steve	Tax Commission Course 43	7/20/2021
Short, Tonya	Tax Commission Course 43	7/29/2014
Shubert, Wendy	Tax Commission Course 43	6/10/2014
Simper, Barbara	Tax Commission Course 43	5/13/2015
Sitterud, Lynn	Tax Commission Course 43	7/31/2018
Smith, Richard C.	Tax Commission Course 43	7/27/2017
Smith, Ron	Tax Commission Course 43	4/2/2014
Smouse, Valli	Tax Commission Course 43	4/30/2014
Sommerville, Michelle	Salt Lake County Hearing Officer Training	8/2/2023
Stevens, Margene	Tax Commission Course 43	6/10/2014
Sullivan, Ryan	Tax Commission Course 43	7/27/2017
Swasey, Debbie	Tax Commission Course 43	6/10/2014
Swenson, Kevin	Tax Commission Course 44	7/31/2024
Tadrack, Brion	Salt Lake County Hearing Officer Training	8/4/2021
Taylor, Kimberley	Tax Commission Course 43	4/2/2014
Taylor, Lynn	Tax Commission Course 43	7/29/2014
Tebbs, Mark	Tax Commission Course 43	7/27/2017
Thompson, Joe	Tax Commission Course 43	6/10/2014
Thompson, Nadine	Tax Commission Course 43	7/31/2018
Thomson, Bonnie	Tax Commission Course 43	7/31/2018
Tillou, Julia	Salt Lake County Hearing Officer Training	8/2/2017

Name	Course Completed	Date of Completion
Todd, Gregory	Tax Commission Course 43	7/20/2020
Torgerson, Sharon	Tax Commission Course 43	7/22/2025
Upright, Crystal	Tax Commission Course 43	7/22/2025
Urry, Clint	Tax Commission Course 43	6/6/2023
Vincent, Kent	Tax Commission Course 43	4/28/2014
Vincent, Ryan	Tax Commission Course 43	7/27/2017
Wadsworth, Joshua	Tax Commission Course 43	7/27/2017
Walker, Jonnalyne	Salt Lake County Hearing Officer Training	8/6/2015
Warnick, Evelyn	Tax Commission Course 43	7/30/2019
Wayman, Cassandra	Tax Commission Course 43	6/6/2023
West, James	Tax Commission Course 44	7/31/2024
West, William O.	Tax Commission Course 43	7/27/2017
White, Carla	Tax Commission Course 43	5/13/2015
White, Derek	Tax Commission Course 43	7/22/2025
Whitlock, Jon	Tax Commission Course 43	6/26/2017
Whitney, Liz	Salt Lake County Hearing Officer Training	8/6/2025
Williams, Curtis	Tax Commission Course 43	6/26/2017
Williams, Matt	Salt Lake County Hearing Officer Training	8/6/2015
Wilson, Kent	Tax Commission Course 43	7/31/2018
Wilson, Michelle	Tax Commission Course 43	7/28/2020
Worwood, Martin	Salt Lake County Hearing Officer Training	8/6/2015
Wright, David	Tax Commission Course 43	7/27/2017
Wright, Kelly	Salt Lake County Hearing Officer Training	8/6/2025