

Exhibit 1

MAI/Coordinator REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2023, by and between \_\_\_\_\_ [hereinafter referred to as "Referee"] and the County of Lancaster, Nebraska [hereinafter referred to as "County"].

WHEREAS, Neb. Rev. Stat. § 77-1502, as amended, requires that the Lancaster County Board of Equalization ["Board of Equalization"] shall hold a session for the purpose of reviewing and deciding protests filed pursuant thereto; and

WHEREAS, Neb. Rev. Stat. § 77-1502.01, as amended, authorizes the Board of Equalization to appoint one or more suitable persons to act as referees to hear protests in the first instance and to transmit to the Board of Equalization all papers relating to such protests, together with written findings and recommendations; and

WHEREAS, the County, to accommodate the volume of protests and to afford each taxpayer ample opportunity for meaningful hearing before a qualified individual, has determined that it shall appoint referees to hear the protests filed for the 2023 tax year; and

WHEREAS, Referee possesses certain skills, experience, education and competency to perform said services, and the County desires to engage Referee to such services upon the terms provided herein;

NOW, THEREFORE, in consideration of the mutual covenants herein contained, it is agreed as follows by the parties hereto:

1. County agrees to engage Referee as an independent contractor and Referee agrees to perform the services hereinafter set forth. The Term of this Agreement shall be from the date of execution through December 31, 2025.
2. County agrees to engage the Referee, as such services are required, to conduct hearings and make findings pursuant to Neb. Rev. Stat. §77-1502. Referee agrees to hear said protests in the manner provided for the hearing of protests by the County Board of Equalization. In providing such services, Referee shall be under the direct supervision and control of the Referee Coordinator hired by the County. All services provided by Referee shall be in strict compliance with the directions of said Referee Coordinator.
3. For the services provided pursuant to the terms of this Agreement, County agrees to reimburse Referee at the rate of \$196.00 per working hour for 2023, then increasing 3% per year and rounded to \$202.00 per working hour for 2024, and \$208.00 per working hour for 2025. Any time spent for transportation to and from the work site, for meals, for resting periods, or for any other purpose or purposes not directly and necessarily related to provision of services pursuant to this Agreement shall not be considered working hours. Referee will be paid the current mileage rate mandated by Nebraska law fifty eight and one half (\$0.5875) cents per mile for mileage for use of a personal vehicle for those purposes which are necessary and directly related to the provision of the services provided pursuant to the terms of this Agreement. The Referee shall not commence work under this Agreement until he/she has been directed to do so by the Referee Coordinator and has provided the Referee Coordinator with proper proof of

automobile insurance and Workers' Compensation Insurance. If referee does not maintain Workers' Compensation Insurance, then Referee agrees that Referee alone will perform all obligations outlined in the Agreement and will not delegate any obligations to a third party.

4. The County shall provide the Referee a mobile phone to be used for the services provided in Paragraph 3. The mobile phone shall be provided at not cost to the Referee. The Referee shall not use the phone for personal use of any kind. If any liability accrues to the County arising out of the Referee's use of the phone in violation of this Agreement, the County, to the extent permitted by law, may seek contribution, indemnification, restitution, and/or reimbursement from the Referee with respect to such liability. Referee shall not use the phone to transmit, receive or distribute pornographic, obscene, abusive or sexually explicit materials or materials containing unclothed or partially unclothed people; to violate any local, state, or federal law; to engage in any form of gambling; to engage in any type of harassment or discrimination; or to engage in, or to promote, any political causes. The Referee does not have a right of privacy while using a phone provided by the County at any time. If Referee desires their own personal activities to be private, the Referee should not use the phone for personal use. The phone may be subject to Nebraska statutes related to public records and records retention, and applicable County policies regarding the security of electronic protected information. Referee shall ensure the phone is password protected. Referee shall protect the phone from loss, damage or theft. If damaged, destroyed or lost, the Referee shall immediately report such damage to the Referee Coordinator, who shall then report such damage, loss or theft to the County. The Referee shall return the phone to the County at the end of the term as provided in Paragraph 1. The County prohibits the use of the phone while driving.

54. It is specifically understood and agreed that Referee shall be an independent contractor and shall not be an employee of Lancaster County. The compensation to be paid Referee pursuant to the terms of Paragraph 3 shall represent the sole consideration for the services of the Referee and except as specifically provided in Paragraph 3, County shall not be responsible for the payment of any expenses nor shall the County be responsible for the provision of any insurance, fringe benefits or applicable taxes. Within 30 days of the conclusion of the Term of this Agreement, Referee shall submit to the Referee Coordinator, one itemized statement detailing the number of hours and services provided, the rate of reimbursement, the dates and times at which services were provided, and the specific nature of such services. Said itemized statements shall be subject to approval by the Referee Coordinator, who, in his/her discretion, may disallow any or all of the reimbursement claimed in the event that Referee fails to provide such services in a proper and timely manner. The County shall reimburse Referee within 30 days of receipt of said itemized statements approved by the Referee Coordinator.

65. The Referee shall indemnify and hold harmless the County, the Referee Coordinator, their agents, employees and representatives from all claims, demands, suits, actions, payments, liability, judgments and expenses (including court-ordered attorneys' fees), arising out of or resulting from the performance of this Agreement that results in bodily injury, civil rights liability, sickness, disease, death, or damage to or destruction of tangible property, including the loss of use resulting therefrom and is caused in whole or in part by the Referee, its employees, agents or representatives, either directly or

indirectly employed by them. This section will not require the Referee to indemnify or hold harmless the County and Referee Coordinator for any losses, claims, damages and expenses arising out of or resulting from the negligence of Lancaster County, Nebraska or the Referee Coordinator.

76. The County Board, through the Referee Coordinator, may terminate this Agreement without penalty at any time by giving written notice to the Referee and specifying the effective date of such termination. In the event of termination, the Referee shall be entitled to compensation arising from working hours or travel expenses pursuant to Paragraph 3 prior to the date of termination, but Referee shall not be entitled to any compensation for any hours not actually worked or any expenses not actually incurred.

87. It is hereby specifically understood and agreed that any protests in which Referee or any agent, employee, or business associate of Referee is involved on behalf of the taxpayer, either directly or indirectly, in any advisory, professional, or other capacity, shall not be heard by Referee. In such cases, Referee shall immediately declare a conflict of interest and shall inform the taxpayer that he or she will, at the discretion of the Referee Coordinator, have the protest heard by a disinterested Referee, by the Referee Coordinator, or directly by the Board of Equalization pursuant to the provisions of Neb. Rev. Stat. § 77-1502.

98. All documents received or prepared by the Referee in connection with the services provided pursuant to the terms of this Agreement shall be considered the property of the County, shall be included in the protest packet and shall be turned over to the County at or before the time at which the Referee submits his or her itemized statement for reimbursement.

109. In connection with the performance of the activities provided herein, the parties agree that they shall not discriminate against an employee, applicant for employment, or any other person because of race, color, religion, sex, disability, national origin, age, marital status or receipt of public assistance.

110. In accordance with Neb. Rev. Stat. § 4-108 through § 4-114, Referee agrees to register with and use a federal immigration verification system, to determine the work eligibility status of new employees performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. § 1324a, otherwise known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee pursuant to the Immigration Reform and Control Act of 1986. Referee shall not discriminate against any employee or applicant for employment to be employed in the performance of this section pursuant to the requirements of state law and 8 U.S.C. § 1324b. Referee shall require any subcontractor to comply with the provisions of this section.

EXECUTED BY REFEREE this \_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
REFEREE

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this \_\_\_\_ day  
of \_\_\_\_\_, 2023.

THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

By: \_\_\_\_\_

APPROVED AS TO FORM  
this \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Deputy County Attorney  
for PATRICK CONDON  
Lancaster County Attorney

## MAI/SRA REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2023, by and between \_\_\_\_\_ [hereinafter referred to as "Referee"] and the County of Lancaster, Nebraska [hereinafter referred to as "County"].

WHEREAS, Neb. Rev. Stat. § 77-1502, as amended, requires that the Lancaster County Board of Equalization ["Board of Equalization"] shall hold a session for the purpose of reviewing and deciding protests filed pursuant thereto; and

WHEREAS, Neb. Rev. Stat. § 77-1502.01, as amended, authorizes the Board of Equalization to appoint one or more suitable persons to act as referees to hear protests in the first instance and to transmit to the Board of Equalization all papers relating to such protests, together with written findings and recommendations; and

WHEREAS, the County, to accommodate the volume of protests and to afford each taxpayer ample opportunity for meaningful hearing before a qualified individual, has determined that it shall appoint referees to hear the protests filed for the 2023 tax year; and

WHEREAS, Referee possesses certain skills, experience, education and competency to perform said services, and the County desires to engage Referee to such services upon the terms provided herein;

NOW, THEREFORE, in consideration of the mutual covenants herein contained, it is agreed as follows by the parties hereto:

1. County agrees to engage Referee as an independent contractor and Referee agrees to perform the services hereinafter set forth. The Term of this Agreement shall be from the date of execution through December 31, 2025~~2020~~.

2. County agrees to engage the Referee, as such services are required, to conduct hearings and make findings pursuant to Neb. Rev. Stat. §77-1502. Referee agrees to hear said protests in the manner provided for the hearing of protests by the County Board of Equalization. In providing such services, Referee shall be under the direct supervision and control of the Referee Coordinator hired by the County. All services provided by Referee shall be in strict compliance with the directions of said Referee Coordinator.

3. For the services provided pursuant to the terms of this Agreement, County agrees to reimburse Referee at the rate of \$163.00 per working hour for 2023, then increasing 3% per year and rounded to \$168.00 per working hour for 2024, and \$173.00 per working hour for 2025. Any time spent for transportation to and from the work site, for meals, for resting periods, or for any other purpose or purposes not directly and necessarily related to provision of services pursuant to this Agreement shall not be considered working hours. Referee will be paid the current mileage rate mandated by Nebraska law for mileage for use of a personal vehicle for those purposes which are necessary and directly related to the provision of the services provided pursuant to the terms of this Agreement. ~~Referee will be paid fifty eight and one half (\$0.5875) cents per mile for mileage for use of a personal vehicle for those purposes which are necessary and directly related to the provision of the services provided pursuant to the terms of this Agreement.~~ The Referee shall not commence work under this Agreement until he/she has been directed to do so by the Referee Coordinator and has provided the Referee

Coordinator with proper proof of automobile insurance and Workers' Compensation Insurance. If referee does not maintain Workers' Compensation Insurance, then Referee agrees that Referee alone will perform all obligations outlined in the Agreement and will not delegate any obligations to a third party.

4. The County shall provide the Referee a mobile phone to be used for the services provided in Paragraph 3. The mobile phone shall be provided at not cost to the Referee. The Referee shall not use the phone for personal use of any kind. If any liability accrues to the County arising out of the Referee's use of the phone in violation of this Agreement, the County, to the extent permitted by law, may seek contribution, indemnification, restitution, and/or reimbursement from the Referee with respect to such liability. Referee shall not use the phone to transmit, receive or distribute pornographic, obscene, abusive or sexually explicit materials or materials containing unclothed or partially unclothed people; to violate any local, state, or federal law; to engage in any form of gambling; to engage in any type of harassment or discrimination; or to engage in, or to promote, any political causes. The Referee does not have a right of privacy while using a phone provided by the County at any time. If Referee desires their own personal activities to be private, the Referee should not use the phone for personal use. The phone may be subject to Nebraska statutes related to public records and records retention, and applicable County policies regarding the security of electronic protected information. Referee shall ensure the phone is password protected. Referee shall protect the phone from loss, damage or theft. If damaged, destroyed or lost, the Referee shall immediately report such damage to the Referee Coordinator, who shall then report such damage, loss or theft to the County. The Referee shall return the phone to the County at the end of the term as provided in Paragraph 1. The County prohibits the use of the phone while driving.

5. It is specifically understood and agreed that Referee shall be an independent contractor and shall not be an employee of Lancaster County. The compensation to be paid Referee pursuant to the terms of Paragraph 3 shall represent the sole consideration for the services of the Referee and except as specifically provided in Paragraph 3, County shall not be responsible for the payment of any expenses nor shall the County be responsible for the provision of any insurance, fringe benefits or applicable taxes. Within 30 days of the conclusion of the Term of this Agreement, Referee shall submit to the Referee Coordinator, one itemized statement detailing the number of hours and services provided, the rate of reimbursement, the dates and times at which services were provided, and the specific nature of such services. Said itemized statements shall be subject to approval by the Referee Coordinator, who, in his/her discretion, may disallow any or all of the reimbursement claimed in the event that Referee fails to provide such services in a proper and timely manner. The County shall reimburse Referee within 30 days of receipt of said itemized statements approved by the Referee Coordinator.

6. The Referee shall indemnify and hold harmless the County, the Referee Coordinator, their agents, employees and representatives from all claims, demands, suits, actions, payments, liability, judgments and expenses (including court-ordered attorneys' fees), arising out of or resulting from the performance of this Agreement that results in bodily injury, civil rights liability, sickness, disease, death, or damage to or destruction of tangible property, including the loss of use resulting therefrom and is caused in whole or in part by the Referee, its employees, agents or representatives, either directly or

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indirectly employed by them. This section will not require the Referee to indemnify or hold harmless the County and Referee Coordinator for any losses, claims, damages and expenses arising out of or resulting from the negligence of Lancaster County, Nebraska or the Referee Coordinator.

76. The County Board, through the Referee Coordinator, may terminate this Agreement without penalty at any time by giving written notice to the Referee and specifying the effective date of such termination. In the event of termination, the Referee shall be entitled to compensation arising from working hours or travel expenses pursuant to Paragraph 3 prior to the date of termination, but Referee shall not be entitled to any compensation for any hours not actually worked or any expenses not actually incurred.

87. It is hereby specifically understood and agreed that any protests in which Referee or any agent, employee, or business associate of Referee is involved on behalf of the taxpayer, either directly or indirectly, in any advisory, professional, or other capacity, shall not be heard by Referee. In such cases, Referee shall immediately declare a conflict of interest and shall inform the taxpayer that he or she will, at the discretion of the Referee Coordinator, have the protest heard by a disinterested Referee, by the Referee Coordinator, or directly by the Board of Equalization pursuant to the provisions of Neb. Rev. Stat. § 77-1502.

98. All documents received or prepared by the Referee in connection with the services provided pursuant to the terms of this Agreement shall be considered the property of the County, shall be included in the protest packet and shall be turned over to the County at or before the time at which the Referee submits his or her itemized statement for reimbursement.

109. In connection with the performance of the activities provided herein, the parties agree that they shall not discriminate against an employee, applicant for employment, or any other person because of race, color, religion, sex, disability, national origin, age, marital status or receipt of public assistance.

110. In accordance with Neb. Rev. Stat. § 4-108 through § 4-114, Referee agrees to register with and use a federal immigration verification system, to determine the work eligibility status of new employees performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. § 1324a, otherwise known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee pursuant to the Immigration Reform and Control Act of 1986. Referee shall not discriminate against any employee or applicant for employment to be employed in the performance of this section pursuant to the requirements of state law and 8 U.S.C. § 1324b. Referee shall require any subcontractor to comply with the provisions of this section.

EXECUTED BY REFEREE this \_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
REFEREE

|

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this \_\_\_\_ day  
of \_\_\_\_\_, 2023.

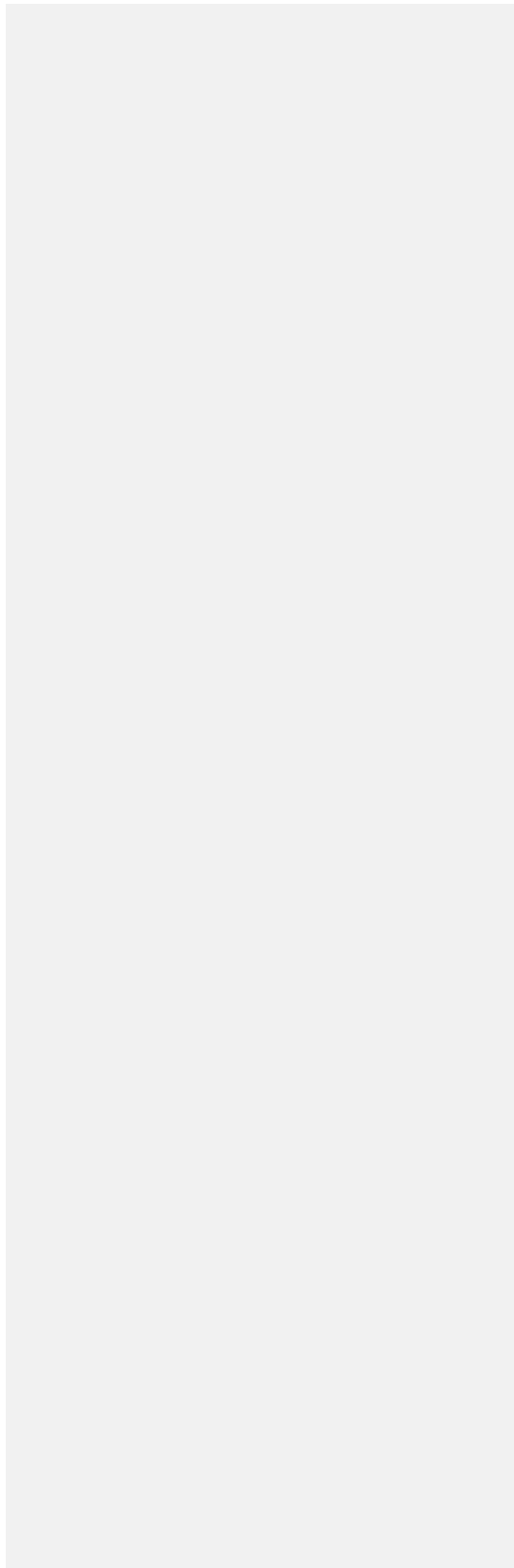
THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

By: \_\_\_\_\_

APPROVED AS TO FORM  
this \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Deputy County Attorney  
for PATRICK CONDON  
Lancaster County Attorney

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_





## CERTIFIED GENERAL REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2023~~20~~, by and between \_\_\_\_\_ [hereinafter referred to as "Referee"] and the County of Lancaster, Nebraska [hereinafter referred to as "County"].

WHEREAS, Neb. Rev. Stat. § 77-1502, as amended, requires that the Lancaster County Board of Equalization ["Board of Equalization"] shall hold a session for the purpose of reviewing and deciding protests filed pursuant thereto; and

WHEREAS, Neb. Rev. Stat. § 77-1502.01, as amended, authorizes the Board of Equalization to appoint one or more suitable persons to act as referees to hear protests in the first instance and to transmit to the Board of Equalization all papers relating to such protests, together with written findings and recommendations; and

WHEREAS, the County, to accommodate the volume of protests and to afford each taxpayer ample opportunity for meaningful hearing before a qualified individual, has determined that it shall appoint referees to hear the protests filed for the ~~2020-2023~~ tax year; and

WHEREAS, Referee possesses certain skills, experience, education and competency to perform said services, and the County desires to engage Referee to such services upon the terms provided herein;

NOW, THEREFORE, in consideration of the mutual covenants herein contained, it is agreed as follows by the parties hereto:

1. County agrees to engage Referee as an independent contractor and Referee agrees to perform the services hereinafter set forth. The Term of this Agreement shall be from the date of execution through December 31, 2025.

2. County agrees to engage the Referee, as such services are required, to conduct hearings and make findings pursuant to Neb. Rev. Stat. §77-1502. Referee agrees to hear said protests in the manner provided for the hearing of protests by the County Board of Equalization. In providing such services, Referee shall be under the direct supervision and control of the Referee Coordinator hired by the County. All services provided by Referee shall be in strict compliance with the directions of said Referee Coordinator.

3. For the services provided pursuant to the terms of this Agreement, County agrees to reimburse Referee at the rate of \$142.00 per working hour for 2023, then increasing 3% per year and rounded to \$146.00 per working hour for 2024, and \$151.00 per working hour for 2025. Any time spent for transportation to and from the work site, for meals, for resting periods, or for any other purpose or purposes not directly and necessarily related to provision of services pursuant to this Agreement shall not be considered working hours. Referee will be paid the current mileage rate mandated by Nebraska law for mileage for use of a personal vehicle for those purposes which are necessary and directly related to the provision of the services provided pursuant to the terms of this Agreement. Referee will be paid fifty eight and one half (\$0.5875) cents per mile for mileage for use of a personal vehicle for those purposes which are necessary and directly related to the provision of the services provided pursuant to the terms of this Agreement. ~~The Referee shall not commence work under this Agreement until he/she has been directed to do so by the Referee Coordinator and has provided the Referee~~

Coordinator with proper proof of automobile insurance and Workers' Compensation Insurance. If referee does not maintain Workers' Compensation Insurance, then Referee agrees that Referee alone will perform all obligations outlined in the Agreement and will not delegate any obligations to a third party.

4. The County shall provide the Referee a mobile phone to be used for the services provided in Paragraph 3. The mobile phone shall be provided at not cost to the Referee. The Referee shall not use the phone for personal use of any kind. If any liability accrues to the County arising out of the Referee's use of the phone in violation of this Agreement, the County, to the extent permitted by law, may seek contribution, indemnification, restitution, and/or reimbursement from the Referee with respect to such liability. Referee shall not use the phone to transmit, receive or distribute pornographic, obscene, abusive or sexually explicit materials or materials containing unclothed or partially unclothed people; to violate any local, state, or federal law; to engage in any form of gambling; to engage in any type of harassment or discrimination; or to engage in, or to promote, any political causes. The Referee does not have a right of privacy while using a phone provided by the County at any time. If Referee desires their own personal activities to be private, the Referee should not use the phone for personal use. The phone may be subject to Nebraska statutes related to public records and records retention, and applicable County policies regarding the security of electronic protected information. Referee shall ensure the phone is password protected. Referee shall protect the phone from loss, damage or theft. If damaged, destroyed or lost, the Referee shall immediately report such damage to the Referee Coordinator, who shall then report such damage, loss or theft to the County. The Referee shall return the phone to the County at the end of the term as provided in Paragraph 1. The County prohibits the use of the phone while driving.

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6. The Referee shall indemnify and hold harmless the County, the Referee Coordinator, their agents, employees and representatives from all claims, demands, suits, actions, payments, liability, judgments and expenses (including court-ordered attorneys' fees), arising out of or resulting from the performance of this Agreement that results in bodily injury, civil rights liability, sickness, disease, death, or damage to or destruction of tangible property, including the loss of use resulting therefrom and is caused in whole or in part by the Referee, its employees, agents or representatives, either directly or

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EXECUTED BY REFEREE this \_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
REFEREE

|

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this \_\_\_\_ day  
of \_\_\_\_\_, 2023.

THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

By: \_\_\_\_\_

APPROVED AS TO FORM  
this \_\_\_\_ day of \_\_\_\_\_, 2023.

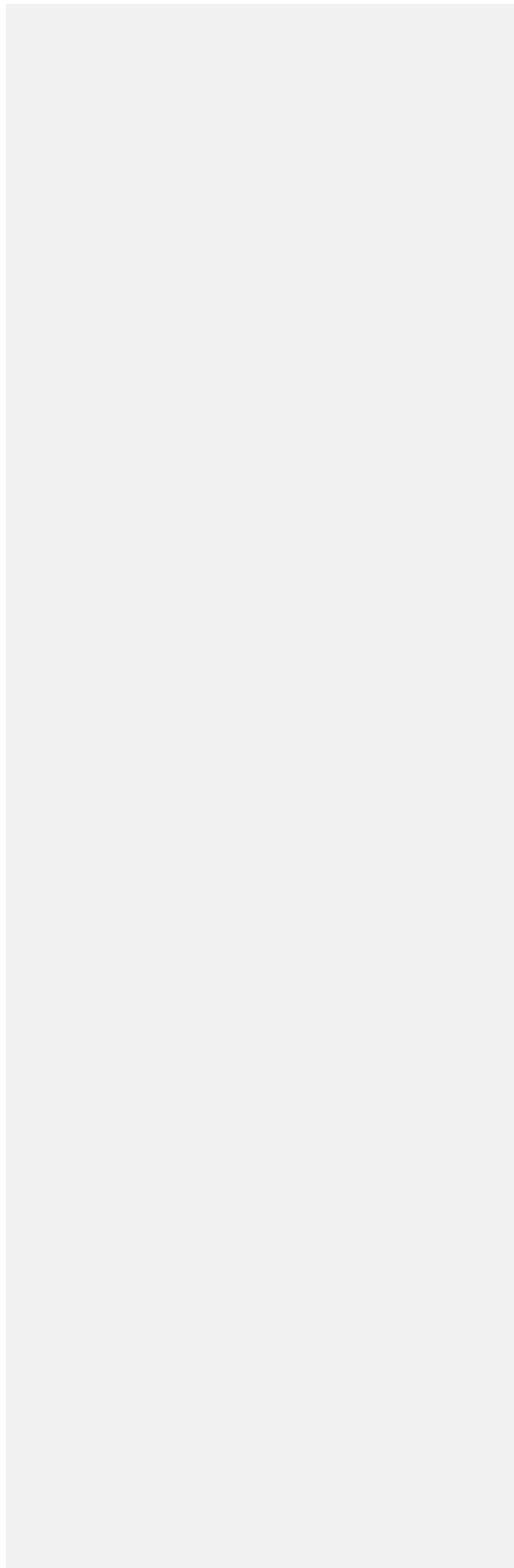
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\_\_\_\_\_  
Deputy County Attorney  
for PATRICK CONDON  
Lancaster County Attorney

\_\_\_\_\_

\_\_\_\_\_



CERTIFIED RESIDENTIAL REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2023, by and between \_\_\_\_\_ [hereinafter referred to as "Referee"] and the County of Lancaster, Nebraska [hereinafter referred to as "County"].

WHEREAS, Neb. Rev. Stat. § 77-1502, as amended, requires that the Lancaster County Board of Equalization ["Board of Equalization"] shall hold a session for the purpose of reviewing and deciding protests filed pursuant thereto; and

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3. For the services provided pursuant to the terms of this Agreement, County agrees to reimburse Referee at the rate of \$120.00 per working hour for 2023, then increasing 3% per year and rounded to \$124.00 per working hour for 2024, and \$127.00 per working hour for 2025. Any time spent for transportation to and from the work site, for meals, for resting periods, or for any other purpose or purposes not directly and necessarily related to provision of services pursuant to this Agreement shall not be considered working hours. Referee will be paid the current mileage rate mandated by Nebraska law for mileage for use of a personal vehicle for those purposes which are necessary and directly related to the provision of the services provided pursuant to the terms of this Agreement. ~~Referee will be paid fifty eight and one half (\$0.5875) cents per mile for mileage for use of a personal vehicle for those purposes which are necessary and directly related to the provision of the services provided pursuant to the terms of this Agreement.~~ The Referee shall not commence work under this Agreement until he/she has been directed to do so by the Referee Coordinator and has provided the Referee

Coordinator with proper proof of automobile insurance and Workers' Compensation Insurance. If referee does not maintain Workers' Compensation Insurance, then Referee agrees that Referee alone will perform all obligations outlined in the Agreement and will not delegate any obligations to a third party.

4. The County shall provide the Referee a mobile phone to be used for the services provided in Paragraph 3. The mobile phone shall be provided at ~~no~~ cost to the Referee. The Referee shall not use the phone for personal use of any kind. If any liability accrues to the County arising out of the Referee's use of the phone in violation of this Agreement, the County, to the extent permitted by law, may seek contribution, indemnification, restitution, and/or reimbursement from the Referee with respect to such liability. Referee shall not use the phone to transmit, receive or distribute pornographic, obscene, abusive or sexually explicit materials or materials containing unclothed or partially unclothed people; to violate any local, state, or federal law; to engage in any form of gambling; to engage in any type of harassment or discrimination; or to engage in, or to promote, any political causes. The Referee does not have a right of privacy while using a phone provided by the County at any time. If Referee desires their own personal activities to be private, the Referee should not use the phone for personal use. The phone may be subject to Nebraska statutes related to public records and records retention, and applicable County policies regarding the security of electronic protected information. Referee shall ensure the phone is password protected. Referee shall protect the phone from loss, damage or theft. If damaged, destroyed or lost, the Referee shall immediately report such damage to the Referee Coordinator, who shall then report such damage, loss or theft to the County. The Referee shall return the phone to the County at the end of the term as provided in Paragraph 1. The County prohibits the use of the phone while driving.

5. It is specifically understood and agreed that Referee shall be an independent contractor and shall not be an employee of Lancaster County. The compensation to be paid Referee pursuant to the terms of Paragraph 3 shall represent the sole consideration for the services of the Referee and except as specifically provided in Paragraph 3, County shall not be responsible for the payment of any expenses nor shall the County be responsible for the provision of any insurance, fringe benefits or applicable taxes. Within 30 days of the conclusion of the Term of this Agreement, Referee shall submit to the Referee Coordinator, one itemized statement detailing the number of hours and services provided, the rate of reimbursement, the dates and times at which services were provided, and the specific nature of such services. Said itemized statements shall be subject to approval by the Referee Coordinator, who, in his/her discretion, may disallow any or all of the reimbursement claimed in the event that Referee fails to provide such services in a proper and timely manner. The County shall reimburse Referee within 30 days of receipt of said itemized statements approved by the Referee Coordinator.

6. The Referee shall indemnify and hold harmless the County, the Referee Coordinator, their agents, employees and representatives from all claims, demands, suits, actions, payments, liability, judgments and expenses (including court-ordered attorneys' fees), arising out of or resulting from the performance of this Agreement that results in bodily injury, civil rights liability, sickness, disease, death, or damage to or destruction of tangible property, including the loss of use resulting therefrom and is caused in whole or in part by the Referee, its employees, agents or representatives, either directly or

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indirectly employed by them. This section will not require the Referee to indemnify or hold harmless the County and Referee Coordinator for any losses, claims, damages and expenses arising out of or resulting from the negligence of Lancaster County, Nebraska or the Referee Coordinator.

76. The County Board, through the Referee Coordinator, may terminate this Agreement without penalty at any time by giving written notice to the Referee and specifying the effective date of such termination. In the event of termination, the Referee shall be entitled to compensation arising from working hours or travel expenses pursuant to Paragraph 3 prior to the date of termination, but Referee shall not be entitled to any compensation for any hours not actually worked or any expenses not actually incurred.

87. It is hereby specifically understood and agreed that any protests in which Referee or any agent, employee, or business associate of Referee is involved on behalf of the taxpayer, either directly or indirectly, in any advisory, professional, or other capacity, shall not be heard by Referee. In such cases, Referee shall immediately declare a conflict of interest and shall inform the taxpayer that he or she will, at the discretion of the Referee Coordinator, have the protest heard by a disinterested Referee, by the Referee Coordinator, or directly by the Board of Equalization pursuant to the provisions of Neb. Rev. Stat. § 77-1502.

98. All documents received or prepared by the Referee in connection with the services provided pursuant to the terms of this Agreement shall be considered the property of the County, shall be included in the protest packet and shall be turned over to the County at or before the time at which the Referee submits his or her itemized statement for reimbursement.

109. In connection with the performance of the activities provided herein, the parties agree that they shall not discriminate against an employee, applicant for employment, or any other person because of race, color, religion, sex, disability, national origin, age, marital status or receipt of public assistance.

110. In accordance with Neb. Rev. Stat. § 4-108 through § 4-114, Referee agrees to register with and use a federal immigration verification system, to determine the work eligibility status of new employees performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. § 1324a, otherwise known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee pursuant to the Immigration Reform and Control Act of 1986. Referee shall not discriminate against any employee or applicant for employment to be employed in the performance of this section pursuant to the requirements of state law and 8 U.S.C. § 1324b. Referee shall require any subcontractor to comply with the provisions of this section.

EXECUTED BY REFEREE this \_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
REFEREE

|

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this \_\_\_\_ day  
of \_\_\_\_\_, 2023.

THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

By: \_\_\_\_\_

APPROVED AS TO FORM  
this \_\_\_\_ day of \_\_\_\_\_, 2023.

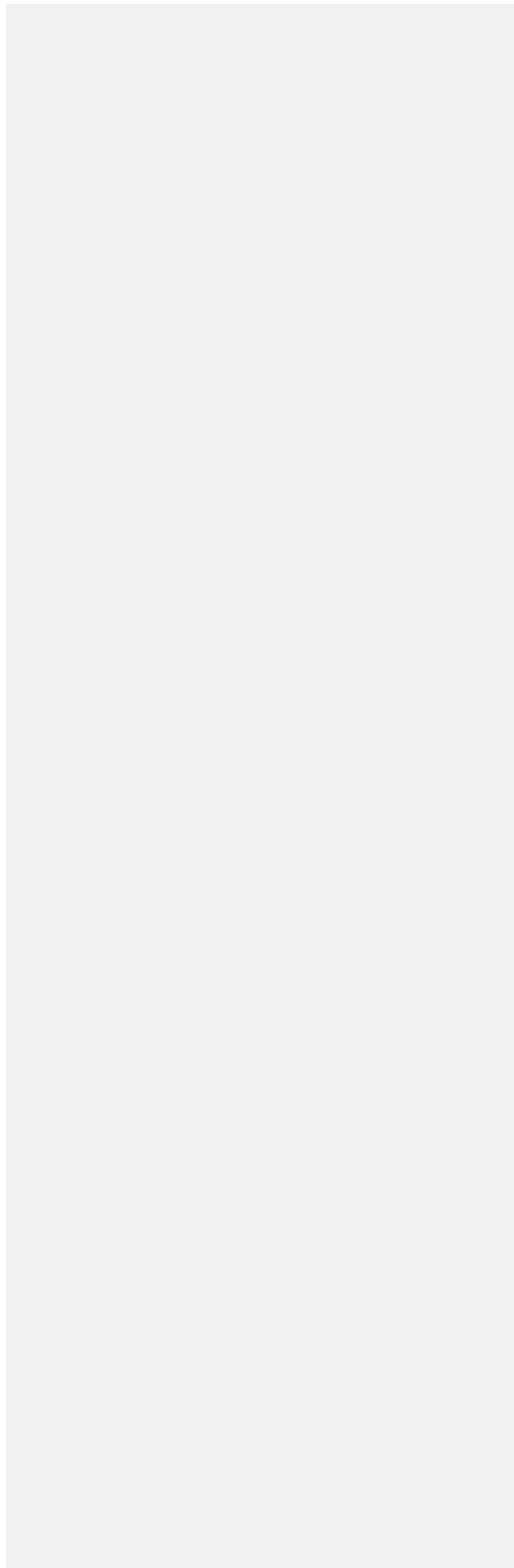
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\_\_\_\_\_  
Deputy County Attorney  
for PATRICK CONDON  
Lancaster County Attorney

\_\_\_\_\_

\_\_\_\_\_





## APPRAISER REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2023, by and between \_\_\_\_\_ [hereinafter referred to as "Referee"] and the County of Lancaster, Nebraska [hereinafter referred to as "County"].

WHEREAS, Neb. Rev. Stat. § 77-1502, as amended, requires that the Lancaster County Board of Equalization ["Board of Equalization"] shall hold a session for the purpose of reviewing and deciding protests filed pursuant thereto; and

WHEREAS, Neb. Rev. Stat. § 77-1502.01, as amended, authorizes the Board of Equalization to appoint one or more suitable persons to act as referees to hear protests in the first instance and to transmit to the Board of Equalization all papers relating to such protests, together with written findings and recommendations; and

WHEREAS, the County, to accommodate the volume of protests and to afford each taxpayer ample opportunity for meaningful hearing before a qualified individual, has determined that it shall appoint referees to hear the protests filed for the 2023 tax year; and

WHEREAS, Referee possesses certain skills, experience, education and competency to perform said services, and the County desires to engage Referee to such services upon the terms provided herein;

NOW, THEREFORE, in consideration of the mutual covenants herein contained, it is agreed as follows by the parties hereto:

1. County agrees to engage Referee as an independent contractor and Referee agrees to perform the services hereinafter set forth. The Term of this Agreement shall be from the date of execution through December 31, 2025.

2. County agrees to engage the Referee, as such services are required, to conduct hearings and make findings pursuant to Neb. Rev. Stat. §77-1502. Referee agrees to hear said protests in the manner provided for the hearing of protests by the County Board of Equalization. In providing such services, Referee shall be under the direct supervision and control of the Referee Coordinator hired by the County. All services provided by Referee shall be in strict compliance with the directions of said Referee Coordinator.

3. For the services provided pursuant to the terms of this Agreement, County agrees to reimburse Referee at the rate of \$98.00 per working hour for 2023, then increasing 3% per year and rounded to \$101.00 per working hour for 2024, and \$104.00 per working hour for 2025. Any time spent for transportation to and from the work site, for meals, for resting periods, or for any other purpose or purposes not directly and necessarily related to provision of services pursuant to this Agreement shall not be considered working hours. Referee will be paid the current mileage rate mandated by Nebraska law for mileage for use of a personal vehicle for those purposes which are necessary and directly related to the provision of the services provided pursuant to the terms of this Agreement. ~~Referee will be paid fifty eight and one half (\$0.5875) cents per mile for mileage for use of a personal vehicle for those purposes which are necessary and directly related to the provision of the services provided pursuant to the terms of this Agreement.~~ The Referee shall not commence work under this Agreement until he/she has been directed to do so by the Referee Coordinator and has provided the Referee

Coordinator with proper proof of automobile insurance and Workers' Compensation Insurance. If referee does not maintain Workers' Compensation Insurance, then Referee agrees that Referee alone will perform all obligations outlined in the Agreement and will not delegate any obligations to a third party.

4. The County shall provide the Referee a mobile phone to be used for the services provided in Paragraph 3. The mobile phone shall be provided at ~~no~~ cost to the Referee. The Referee shall not use the phone for personal use of any kind. If any liability accrues to the County arising out of the Referee's use of the phone in violation of this Agreement, the County, to the extent permitted by law, may seek contribution, indemnification, restitution, and/or reimbursement from the Referee with respect to such liability. Referee shall not use the phone to transmit, receive or distribute pornographic, obscene, abusive or sexually explicit materials or materials containing unclothed or partially unclothed people; to violate any local, state, or federal law; to engage in any form of gambling; to engage in any type of harassment or discrimination; or to engage in, or to promote, any political causes. The Referee does not have a right of privacy while using a phone provided by the County at any time. If Referee desires their own personal activities to be private, the Referee should not use the phone for personal use. The phone may be subject to Nebraska statutes related to public records and records retention, and applicable County policies regarding the security of electronic protected information. Referee shall ensure the phone is password protected. Referee shall protect the phone from loss, damage or theft. If damaged, destroyed or lost, the Referee shall immediately report such damage to the Referee Coordinator, who shall then report such damage, loss or theft to the County. The Referee shall return the phone to the County at the end of the term as provided in Paragraph 1. The County prohibits the use of the phone while driving.

5. It is specifically understood and agreed that Referee shall be an independent contractor and shall not be an employee of Lancaster County. The compensation to be paid Referee pursuant to the terms of Paragraph 3 shall represent the sole consideration for the services of the Referee and except as specifically provided in Paragraph 3, County shall not be responsible for the payment of any expenses nor shall the County be responsible for the provision of any insurance, fringe benefits or applicable taxes. Within 30 days of the conclusion of the Term of this Agreement, Referee shall submit to the Referee Coordinator, one itemized statement detailing the number of hours and services provided, the rate of reimbursement, the dates and times at which services were provided, and the specific nature of such services. Said itemized statements shall be subject to approval by the Referee Coordinator, who, in his/her discretion, may disallow any or all of the reimbursement claimed in the event that Referee fails to provide such services in a proper and timely manner. The County shall reimburse Referee within 30 days of receipt of said itemized statements approved by the Referee Coordinator.

6. The Referee shall indemnify and hold harmless the County, the Referee Coordinator, their agents, employees and representatives from all claims, demands, suits, actions, payments, liability, judgments and expenses (including court-ordered attorneys' fees), arising out of or resulting from the performance of this Agreement that results in bodily injury, civil rights liability, sickness, disease, death, or damage to or destruction of tangible property, including the loss of use resulting therefrom and is caused in whole or in part by the Referee, its employees, agents or representatives, either directly or

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indirectly employed by them. This section will not require the Referee to indemnify or hold harmless the County and Referee Coordinator for any losses, claims, damages and expenses arising out of or resulting from the negligence of Lancaster County, Nebraska or the Referee Coordinator.

76. The County Board, through the Referee Coordinator, may terminate this Agreement without penalty at any time by giving written notice to the Referee and specifying the effective date of such termination. In the event of termination, the Referee shall be entitled to compensation arising from working hours or travel expenses pursuant to Paragraph 3 prior to the date of termination, but Referee shall not be entitled to any compensation for any hours not actually worked or any expenses not actually incurred.

87. It is hereby specifically understood and agreed that any protests in which Referee or any agent, employee, or business associate of Referee is involved on behalf of the taxpayer, either directly or indirectly, in any advisory, professional, or other capacity, shall not be heard by Referee. In such cases, Referee shall immediately declare a conflict of interest and shall inform the taxpayer that he or she will, at the discretion of the Referee Coordinator, have the protest heard by a disinterested Referee, by the Referee Coordinator, or directly by the Board of Equalization pursuant to the provisions of Neb. Rev. Stat. § 77-1502.

98. All documents received or prepared by the Referee in connection with the services provided pursuant to the terms of this Agreement shall be considered the property of the County, shall be included in the protest packet and shall be turned over to the County at or before the time at which the Referee submits his or her itemized statement for reimbursement.

109. In connection with the performance of the activities provided herein, the parties agree that they shall not discriminate against an employee, applicant for employment, or any other person because of race, color, religion, sex, disability, national origin, age, marital status or receipt of public assistance.

110. In accordance with Neb. Rev. Stat. § 4-108 through § 4-114, Referee agrees to register with and use a federal immigration verification system, to determine the work eligibility status of new employees performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. § 1324a, otherwise known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee pursuant to the Immigration Reform and Control Act of 1986. Referee shall not discriminate against any employee or applicant for employment to be employed in the performance of this section pursuant to the requirements of state law and 8 U.S.C. § 1324b. Referee shall require any subcontractor to comply with the provisions of this section.

EXECUTED BY REFEREE this \_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
REFEREE

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this \_\_\_\_ day  
of \_\_\_\_\_, 2023.

THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

By: \_\_\_\_\_

APPROVED AS TO FORM  
this \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Deputy County Attorney  
for PATRICK CONDON  
Lancaster County Attorney

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NON-APPRAISER REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2023, by and between \_\_\_\_\_ [hereinafter referred to as "Referee"] and the County of Lancaster, Nebraska [hereinafter referred to as "County"].

WHEREAS, Neb. Rev. Stat. § 77-1502, as amended, requires that the Lancaster County Board of Equalization ["Board of Equalization"] shall hold a session for the purpose of reviewing and deciding protests filed pursuant thereto; and

WHEREAS, Neb. Rev. Stat. § 77-1502.01, as amended, authorizes the Board of Equalization to appoint one or more suitable persons to act as referees to hear protests in the first instance and to transmit to the Board of Equalization all papers relating to such protests, together with written findings and recommendations; and

WHEREAS, the County, to accommodate the volume of protests and to afford each taxpayer ample opportunity for meaningful hearing before a qualified individual, has determined that it shall appoint referees to hear the protests filed for the 2023 tax year; and

WHEREAS, Referee possesses certain skills, experience, education and competency to perform said services, and the County desires to engage Referee to such services upon the terms provided herein;

NOW, THEREFORE, in consideration of the mutual covenants herein contained, it is agreed as follows by the parties hereto:

1. County agrees to engage Referee as an independent contractor and Referee agrees to perform the services hereinafter set forth. The Term of this Agreement shall be from the date of execution through December 31, 2025.

2. County agrees to engage the Referee, as such services are required, to conduct hearings and make findings pursuant to Neb. Rev. Stat. §77-1502. Referee agrees to hear said protests in the manner provided for the hearing of protests by the County Board of Equalization. In providing such services, Referee shall be under the direct supervision and control of the Referee Coordinator hired by the County. All services provided by Referee shall be in strict compliance with the directions of said Referee Coordinator.

3. For the services provided pursuant to the terms of this Agreement, County agrees to reimburse Referee at the rate of \$76.00 per working hour for 2023, then increasing 3% per year and rounded to \$78.00 per working hour for 2024, and \$81.00 per working hour for 2025. Any time spent for transportation to and from the work site, for meals, for resting periods, or for any other purpose or purposes not directly and necessarily related to provision of services pursuant to this Agreement shall not be considered working hours. Referee will be paid the current mileage rate mandated by Nebraska law for mileage for use of a personal vehicle for those purposes which are necessary and directly related to the provision of the services provided pursuant to the terms of this Agreement. ~~Referee will be paid fifty eight and one half (\$0.5875) cents per mile for mileage for use of a personal vehicle for those purposes which are necessary and directly related to the provision of the services provided pursuant to the terms of this Agreement.~~ The Referee shall not commence work under this Agreement until he/she has been directed to do so by the Referee Coordinator and has provided the Referee

Coordinator with proper proof of automobile insurance and Workers' Compensation Insurance. If referee does not maintain Workers' Compensation Insurance, then Referee agrees that Referee alone will perform all obligations outlined in the Agreement and will not delegate any obligations to a third party.

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6. The Referee shall indemnify and hold harmless the County, the Referee Coordinator, their agents, employees and representatives from all claims, demands, suits, actions, payments, liability, judgments and expenses (including court-ordered attorneys' fees), arising out of or resulting from the performance of this Agreement that results in bodily injury, civil rights liability, sickness, disease, death, or damage to or destruction of tangible property, including the loss of use resulting therefrom and is caused in whole or in part by the Referee, its employees, agents or representatives, either directly or

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76. The County Board, through the Referee Coordinator, may terminate this Agreement without penalty at any time by giving written notice to the Referee and specifying the effective date of such termination. In the event of termination, the Referee shall be entitled to compensation arising from working hours or travel expenses pursuant to Paragraph 3 prior to the date of termination, but Referee shall not be entitled to any compensation for any hours not actually worked or any expenses not actually incurred.

87. It is hereby specifically understood and agreed that any protests in which Referee or any agent, employee, or business associate of Referee is involved on behalf of the taxpayer, either directly or indirectly, in any advisory, professional, or other capacity, shall not be heard by Referee. In such cases, Referee shall immediately declare a conflict of interest and shall inform the taxpayer that he or she will, at the discretion of the Referee Coordinator, have the protest heard by a disinterested Referee, by the Referee Coordinator, or directly by the Board of Equalization pursuant to the provisions of Neb. Rev. Stat. § 77-1502.

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110. In accordance with Neb. Rev. Stat. § 4-108 through § 4-114, Referee agrees to register with and use a federal immigration verification system, to determine the work eligibility status of new employees performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. § 1324a, otherwise known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee pursuant to the Immigration Reform and Control Act of 1986. Referee shall not discriminate against any employee or applicant for employment to be employed in the performance of this section pursuant to the requirements of state law and 8 U.S.C. § 1324b. Referee shall require any subcontractor to comply with the provisions of this section.

EXECUTED BY REFEREE this \_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
REFEREE

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this \_\_\_\_ day  
of \_\_\_\_\_, 2023.

THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

By: \_\_\_\_\_

APPROVED AS TO FORM  
this \_\_\_\_ day of \_\_\_\_\_, 2023. \_\_\_\_\_

\_\_\_\_\_  
Deputy County Attorney  
for PATRICK CONDON  
Lancaster County Attorney \_\_\_\_\_