

## REFEREE COORDINATOR AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2022, by and between the COUNTY OF LANCASTER, NEBRASKA, hereinafter referred to as "County", and GREAT PLAINS APPRAISAL COMPANY, hereinafter referred to as "Referee Coordinator". The County and the Referee Coordinator hereinafter may be jointly referred to as the "parties" and individually may be referred to as a "party".

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 written protests filed pursuant to § 77-1502;

WHEREAS, Neb. Rev. Stat. § 77-1502.01, as amended, authorizes the Board of Equalization to appoint one or more qualified 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;

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 through 2031 tax years;

WHEREAS, in order to ensure that all protests are processed expeditiously, treated fairly and consistently, and decided in compliance with the provisions of State law, the County has determined that it should seek a qualified firm or individual to supervise and coordinate all activities of the referees appointed to hear the protests filed for the 2023 through 2031 tax years; and

WHEREAS, Referee Coordinator is qualified and willing to contract with the County to provide the necessary supervision and coordination of the referee activities for the 2023 through

2031 tax years;

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

1. The Referee Coordinator shall supervise and coordinate all referee activities for the tax years within the Term of this Agreement, inclusive of the 2023 and 2031 tax years. The Initial Term of this Agreement shall be from January 1, 2023, through December 31, 2025. Upon conclusion of the Initial Term, the Agreement shall automatically renew for a First Renewal Term of three (3) years for the period from January 1, 2026, through December 31, 2028, unless terminated as provided for in this Paragraph. Upon conclusion of the First Renewal Term, the Agreement shall automatically renew for a Second Renewal Term of three (3) years, for the period from January 1, 2029, through December 31, 2031, unless terminated as provided for in this Paragraph. Together the Initial Term and any Renewal Term(s) constitute the Term of this Agreement. Each period between January 1 through December 31, inclusive, during the Term, shall constitute an Agreement Year. Between 120 days and 60 days, inclusive, before the conclusion of the Initial Term or either Renewal Term, either party may terminate the Agreement at the conclusion of the Initial Term or either Renewal Term by written notice to the non-terminating party of the terminating party's intention to terminate the Agreement.

The services to be provided by Referee Coordinator shall include, but are not necessarily limited to the following:

#### I. PRE-HEARING ACTIVITIES

- A. Establishment of basic philosophies.
- B. Be responsible for the recruitment, selection and training of the individuals who

will serve as referees.

- C. Development of reporting vehicles.
- D. Development/implementation of referee procedures, to include policies and procedures for property valuation protests
- E. Development of referee aids.
- F. Facilities/schedule coordination.
- G. Development of forms and other documents, approved by the Board, to be used throughout the hearing process.

## II. HEARING ACTIVITIES

- A. Coordination of all referee activities.
- B. Day-to-day monitoring of all referee activities.
- C. Consultation with referees.
- D. Coordination and oversight of all reporting to the Board of Equalization.
- E. Acting as a referee when necessary as time permits.
- F. Consultation with Board of Equalization, including attendance and consultation at the open sessions of the Board of Equalization at which protests are heard and decided by the Board.

## III. POST-HEARING ACTIVITIES

- A. Coordination of a review session to discuss the referee procedure with those County agencies involved in the property valuation protest process.
- B. Preparation and submission of a final report which:
  - 1. Summarizes the activities and procedures employed in the referee system.
  - 2. Gives a detailed cost analysis of the referee system.
  - 3. Provides an assessment of the effectiveness of the referee system.
  - 4. Makes appropriate suggestions and recommendations regarding the use and structure of the referee system in the future.

- C. Appear as necessary as witness before the Nebraska Tax Equalization Review Commission to testify regarding referee action and related issues in cases appealed from the Board of Equalization.

In providing the foregoing services, Referee Coordinator shall ensure that all protests are processed in compliance with the requirements of Neb. Rev. Stat. § 77-1502 and § 77-1502.01, other applicable provisions of State law, and the Board of Equalization's Policies and Procedures. Within a reasonable time following disposition of each protest, all documents relating to the protests, together with the written findings and recommendations of the Referee shall be transmitted to the Board of Equalization.

2. The Referee Coordinator shall be responsible for the recruitment, selection and training of the individuals who will serve as Referees. Said individuals shall be qualified by training and experience to properly perform the duties assigned to them. All matters relating to the selection and qualifications of Referees, the specific nature and extent of the services each will perform, and the compensation each will receive shall be decided by the Referee Coordinator, subject to written approval by the Board. Provided, however, that the rates for Referees shall be as shown in Attachment B, a copy of which is attached hereto and incorporated herein by this reference. The rates for Referees are firm for the first Agreement Year. On January 1 of each Agreement Year after the first Agreement Year, the rates for Referees shall increase by 3%, rounded to the nearest dollar. On or before December 31 of each Agreement Year before the Agreement Year within which an increase shall become effective, Referee Coordinator may submit to County a written request for an additional increase in the rate for Referees in an amount not to exceed one-half of the amount that the "Midwest Region CPI-U, 12-month Percent Changes, All Items Index, Not Seasonally Adjusted," exceeds 3% for

November of that Agreement Year, provided that the additional increase shall not exceed 3% and that the total amount of the increase and the additional increase shall be rounded to the nearest dollar.

3. Each individual selected to act as a Referee shall be required to execute a separate agreement with the County. A copy of the agreement to be executed by each Referee is attached hereto as "Exhibit 1" and is incorporated herein by this reference.

4. It is understood and agreed that Referee Coordinator and all individuals selected to act as Referees shall be independent contractors and shall not be employees of the County. The compensation to be paid to each of the foregoing independent contractors pursuant to the terms of their respective agreements with the County shall represent the total consideration to be paid by the County to said contractors. Said independent contractors shall be reimbursed at the standard reimbursable mileage rate adopted by the State of Nebraska Department of Administrative Services pursuant to Neb. Rev. Stat. § 81-1176 for use of their personal vehicles for those purposes which are necessarily and directly related to the provision of services pursuant to the terms of their respective agreements with the County. The County Clerk shall provide to Referee Coordinator all office supplies reasonably necessary to conduct the hearing activities within 48 hours of a request for such reasonably necessary office supplies. The County shall reimburse the Referee Coordinator for actual expenses incurred by Referee Coordinator for office supplies reasonably necessary for Referee Coordinator to perform pre-hearing and post-hearing activities pursuant to this Agreement ("Office Supplies"). County shall not be responsible for the provision of any insurance or fringe benefits.

5. The Referee Coordinator shall indemnify and hold harmless the County, its 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 Coordinator, its employees, agents or representatives, either directly or indirectly employed by them. This section will not require the Referee Coordinator to indemnify or hold harmless the County for any losses, claims, damages and expenses arising out of or resulting from the negligence of the County or of any Referee engaged by the County.

6. Insurance. The Referee Coordinator shall, upon execution of this Agreement and prior to beginning work, provide proof of insurance coverage in a form satisfactory to the County, which shall not withhold approval unreasonably. The insurance coverages and minimum levels of insurance required to be in effect at all times that work is being done pursuant to this Agreement are set forth in Attachment A, a copy of which is attached hereto and incorporated herein by this reference. No work pursuant to this Agreement shall begin until all insurance obligations herein are met to the satisfaction of the County, which shall not unreasonably withhold approval. Self-insurance shall not be permitted unless consent is given by the County prior to execution of the Agreement. Deductible levels shall be provided in writing from the Referee Coordinator's insurer and will be no more than \$25,000.00 per occurrence.

7. It is hereby specifically understood and agreed that any protests in which Referee Coordinator is involved on behalf of the protestant and related to the protest under review, either directly or indirectly, in any advisory, professional, or other capacity, shall be heard and decided by a disinterested contracted Referee, with the referee's report forwarded directly to the Board of

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

8. As soon as is practicable after execution of this Agreement, Referee Coordinator shall inform the County, through the Board or its designated representatives, of the facilities (suitable location for event/s), equipment (copiers, tables, chairs), and materials and supplies (internet service and office supplies) that will be required to properly conduct hearings on the tax protests filed for the 2019 tax year. Said facilities, equipment, materials and supplies shall be provided by the County at County expense subject to written approval of the Board. Such approval shall not be unreasonably withheld.

9. County further agrees to cooperate to the fullest extent possible, through the various offices of the County, in the processing of tax protests and the scheduling of hearings. Copies of all materials filed with the County by taxpayers in connection with their protests shall be forwarded to Referee Coordinator immediately after receipt of said materials by the County.

10. For the services of the Referee Coordinator provided pursuant to the terms of this Agreement, County shall reimburse Referee Coordinator at the rate for Referee Coordinator as shown in Attachment B. The rate for Referee Coordinator is firm for the first Agreement Year. Each Agreement Year after the first Agreement Year, the rates for the Referee Coordinator shall

increase by 3%, rounded to the nearest dollar. On or before December 31 of each Agreement Year before the Agreement Year within which an increase shall become effective, Referee Coordinator may submit to County a written request for an additional increase in the rate for Referee Coordinator in an amount not to exceed one-half of the amount that the Midwest Region CPI-U for all items index exceeds 3% for November of that Agreement Year, provided that the additional increase shall not exceed 3% and that the total amount of the increase and the additional increase shall be rounded to the nearest dollar. All 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 the provision of services pursuant to this Agreement shall not be considered in the computation of working hours.

11. In the event that Referee Coordinator is unable to provide all of the services required by the terms of this Agreement, the Referee Coordinator may elect to employ another qualified individual or company to assist in performing the required services as "Assistant Coordinator." Employment of an Assistant Coordinator shall be subject to prior written approval of the Board, which approval shall not be unreasonably withheld. The compensation rate for the Assistant Coordinator shall be specifically determined prior to the provision of any services by the Assistant Coordinator. Except for said rate of compensation the terms of this Agreement shall apply to the Assistant Coordinator in the same manner and to the same extent as the Referee Coordinator.

12. It is hereby acknowledged by the parties that the precise number of working hours necessary to fulfill the terms of this Agreement is dependent upon the number of protests that are filed. Included in the costs of services for this Agreement is the cost of the Referee Coordinator, the cost of the Assistant Coordinator, if appointed pursuant to Section 11 of this



Agreement, and actual expenses incurred for Office Supplies. The total compensation to be paid by the County to Referee Coordinator for services provided pursuant to this Agreement shall not exceed \$210,000.00, without the prior written approval of the Board. Failure to obtain such prior written approval shall limit the compensation to be paid to Referee Coordinator by the County for coordinator services to a maximum of \$210,000.00, irrespective of the number of working hours of service provided. The Board shall approve compensation in excess of the \$210,000.00 limitation only upon a showing of good cause. The action of the Board authorizing the payment of compensation in excess of \$210,000.00:

- a. Shall be taken only during a regularly scheduled open public meeting of the Board;
- b. Shall specifically state the factors which justify the action; and
- c. Shall state a specific dollar amount by which the \$210,000.00 limitation may be exceeded.

13. The parties agree that in addition to the \$210,000.00 coordinator fee listed above, the Referee Coordinator will be reimbursed for off-duty security personnel used throughout the protest process. The total compensation to be paid by the County to Referee Coordinator for security services provided pursuant to this Agreement shall not exceed \$5,000.00, without the prior written approval of the Board. Failure to obtain such prior written approval shall limit the compensation to be paid to Referee Coordinator by the County for security services to a maximum of \$5,000.00, irrespective of the cost of providing said security personnel.

14. To assist the parties in monitoring the cost of this Agreement it shall be the responsibility of the Referee Coordinator to provide the County with periodic progress reports regarding the provision of services pursuant to this Agreement. The County may request or the Referee Coordinator may provide reports at any time as deemed necessary.

15. Referee Coordinator shall be reimbursed for the services provided and actual expenses incurred for Office Supplies pursuant to this Agreement at the end of each month upon completion of such services and incurring of such expenses according to this Agreement. Referee Coordinator shall submit a detailed invoice to the County indicating the hourly rate, number of hours, names of individuals, mileage, actual expenses incurred for Office Supplies, and services provided within 5 days of the end of the billing month, as well as reasonable documentation supporting any actual expenses incurred by Referee Coordinator for Office Supplies. County shall reimburse the Referee Coordinator within 30 days from receipt of invoice. Payments to individual Referees shall be governed exclusively by each Referee's contract.

16. All documents received or prepared by the Referee Coordinator or any of the Referees in connection with the services provided pursuant to 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 within 30 days from the date of completion of terms associated with this Agreement. Final payment for services will not be paid to the Referee Coordinator until all such documents have been received and approved by the County. Copies of said documents may be maintained by the Referee Coordinator for his/her files. It is understood and agreed that the provisions of this Paragraph 16 shall not apply to any documents or other data that have been collected or developed by the Referee Coordinator or any of the Referees in the regular course of their business and which are made available to the County under the provisions of this Agreement for purposes of assisting the Referee.

17. It is hereby specifically understood and agreed that the nature of the services to be provided pursuant to this Agreement, as well as the time frame in which such services must be provided are subject to the requirements of State law, specifically Neb. Rev. Stat. § 77-1502 and

§ 77-1502.01. Failure by the Referee Coordinator to provide all of the services required by the terms of this Agreement in a proper and timely fashion may result in irreparable injury to the County. For that reason this Agreement shall be deemed indivisible and any breach by the Referee Coordinator shall be considered a breach of the entire Agreement. In the event of such breach in which the County has not materially contributed, County shall immediately give the Referee Coordinator written notice of the breach. If the breach can be remedied, the Referee Coordinator shall have 48 hours within which to affect such remedy and resume performance of the Referee Coordinator's obligations. Otherwise, County may elect to treat the Agreement as abandoned. In that event County shall have no obligation whatsoever to Referee Coordinator, except for reimbursement pursuant to Section 15 of this Agreement for services provided and Office Expenses incurred up to the date of abandonment of the Agreement. In the event of such a breach and/or abandonment of this Agreement, County reserves all rights available to the County in law and equity.

18. The parties acknowledge that Referee Coordinator is an independent appraiser, and that she/he has done and may do work for the County, the City of Lincoln, other governmental agencies, and private individuals and businesses in this area and will continue to do so during the term of this Agreement. The parties agree that Paragraph 7 of this Agreement will be strictly followed to avoid any potential conflicts of interests.

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

20. In accordance with Neb. Rev. Stat. § 4-108 through § 4-114, Referee Coordinator

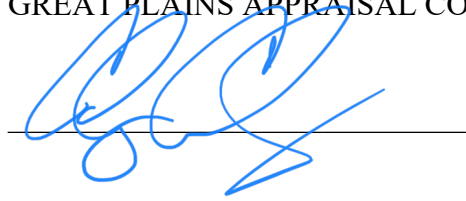
agrees to register with and use a federal immigration verification system, to determine the work eligibility status of new employees performing services within the State of Nebraska. A Federal immigration verification system means the electronic verification of the work authorization program of the Illegal 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 Coordinator 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 Coordinator shall require any subcontractor to comply with the provisions of this section.

21. Assignment. Either party may assign its rights, duties, and responsibilities under this Agreement only with the prior express written permission of the other party. Any assignment without the prior express written permission of the other party shall be absolutely void.

EXECUTED BY REFEREE COORDINATOR this 27 day of September, 2022.

GREAT PLAINS APPRAISAL CO.

BY:

A handwritten signature in blue ink is written over a horizontal line. The signature is stylized and appears to be the initials 'G.P.' followed by a surname.

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this \_\_\_\_ day  
of \_\_\_\_\_, 2022.

APPROVED AS TO FORM this  
\_\_\_\_ day of \_\_\_\_\_, 2022.

THE BOARD OF COUNTY  
COMMISSIONERS OF LANCASTER  
COUNTY, NEBRASKA

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

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

# Insurance Requirements

Submission date: **26 September 2022, 11:32AM**

Receipt number: **543**

Related form version: **17**

The requirements herein apply to contracts to be issued by the City of Lincoln, Lancaster County, the Lincoln-Lancaster County Public Building Commission, and the West Haymarket Joint Public Agency. For purposes of certificates, endorsements and other proof required herein, only include the entity issuing the contract.

**DEFINITIONS:** For purposes of these Requirements, the following definitions apply:

- **“Agreement”** shall mean the contract between the Owner and the Contractor into which these Insurance Requirements are incorporated by reference.
- **“City”** shall mean the City of Lincoln, NE.
- **“COI”** shall mean a Certificate of Insurance.
- **“Contractor”** shall mean the individual, company, etc. being hired to perform the Work under the Agreement. Contractor shall include all owners, officers, employees, agents, and subcontractors and employees of any of them.
- **“County”** shall mean the County of Lancaster, Nebraska.
- **“Owner(s)”** shall mean any, all, or a combination of the City of Lincoln, NE, County of Lancaster, Nebraska, Lincoln-Lancaster County Public Building Commission, and/or the West Haymarket Joint Public Agency and their elected and appointed officials, officers, employees, agents, contractors, and consultants.
- **“PBC”** shall mean the Lincoln-Lancaster County Public Building Commission.
- **“Site”** shall mean the location the Work is being completed and/or delivered to.
- **“WHJPA”** shall mean the West Haymarket Joint Public Agency.
- **“Work”** shall mean the project being completed, products being delivered, and/or services being provided as contemplated in the Agreement.

OWNERS: The Insurance Requirements apply to the **County** following:

- PROVISIONS:
- 3. Commercial General Liability**
  - 4. Automobile Liability**
  - 5. Workers' Compensation**
  - 11. Errors and Omissions; Professional Liability**

**Contractor shall comply with the following provisions:**

## 1. Insurance; Coverage Information

- A. The Contractor shall, prior to beginning work, satisfy all provisions of these Insurance Requirements and shall provide proof of insurance coverage in a form satisfactory to the Owner, which shall not unreasonably withhold approval. Contractor shall comply with these Insurance Requirements, including maintaining all coverages required by these Insurance Requirements, at all times the Work is being done pursuant to the Agreement.
- B. Contractor's insurance shall be primary and non-contributory with any insurance coverage maintained by the Owner. Owner's insurance policies, if any, operate secondary, in excess, separately and independently from policies required to be provided by Contractor. The policies shall be written for not less than the limits of liability required herein. If Contractor maintains higher limits than the minimums shown, the Owner requires and shall be entitled to the higher limits. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the Owner.

**Deductibles/Retentions:** Deductibles/Retentions above \$25,000.00 shall not be permitted unless written consent is given by the Owner prior to close of an RFP or bid, or upon execution of the Agreement if a formal bid or RFP is not issued.

Owner has sole and exclusive discretion to reject deductibles/retentions that do not meet Owner's satisfaction.

**Self-Insurance:** In the event Contractor is self-insured for any insurance coverages required in this Agreement, Contractor is required to complete a Self-Insured Certification. If Contractor is self-insured for Workers Compensation, Contractor shall provide Owner a copy of Nebraska Certificate of Self-Insurance for Workers' Compensation.

Owner(s) checked below shall be listed as the **Lancaster County**  
Certificate Holder on the COI using the following  
address: 555 S. 10th St., Lincoln, NE 68508

## 2. Certificates

- A. The Contractor shall provide to Owner, in a form acceptable to Owner, a COI demonstrating the coverage required herein and include copies of all necessary endorsements, waivers, or other documents required by these Insurance Requirements before being permitted to begin the Work pursuant to this Agreement.



**3. Commercial General Liability:** The Contractor shall have, maintain, and provide proof of Commercial General Liability Insurance.

- A. **Basis:** Occurrence basis.
- B. **Limits:** Not less than \$1,000,000 combined single limit (CSL) each occurrence; \$2,000,000 general aggregate and \$2,000,000 products-completed operations aggregate.
- C. **Coverage:** Coverage shall include: Premises-Operations, Products/ Completed Operations, Contractual, Broad Form Property Damage, and Personal and Advertising Injury. The required insurance must include coverage for all projects and operations by or on behalf of Contractor or similar language that meets the approval of the Owner, which approval shall not be unreasonably withheld. Blanket contractual liability coverage, to the extent permitted by law, including but not limited to coverage of Contractor's contractual indemnity obligations in this agreement. Policy shall have a Cross-Liability/Separation of Insureds Clause specifying the insureds' protection under the policy as if each insured had a separate policy, with the exception of the limits of liability and any rights or duties that are designated to be for the first named insured only.
- D. **Additional Insured Endorsement Form:** The Contractor shall name the Owner as additional insured on Contractor's Commercial General Liability policy.
- E. **Waiver of Subrogation/Waiver of Right of Recovery Endorsement Form:** Contractor shall have policy endorsed with a waiver of subrogation/waiver of right of recovery in favor of Owner.

**4. Automobile Liability:** The Contractor shall have, maintain, and provide proof of Automobile Liability insurance.

- A. **Basis:** Occurrence basis.
- B. **Limits:** Not less than \$1,000,000 CSL per accident. Auto Liability shall not be subject to an aggregate.
- C. **Coverage:** Coverage shall include liability arising out of the ownership, maintenance, or use of any motor vehicle, including Owned, Leased, Hired and Non-Owned.
- D. **Additional Insured Endorsement Form:** The Contractor shall name the Owners as additional insured on Contractor's Automobile Liability policy.
- E. **Waiver of Subrogation/Waiver of Right of Recovery Endorsement Form:** Contractor shall have policy endorsed with a waiver of subrogation/waiver of right of recovery in favor of Owner.

**5. Workers' Compensation; Employers' Liability:** The Contractor shall have, maintain, and provide proof of Workers' Compensation insurance.

- A. **Limits:** Workers' Compensation coverage not less than statutory requirements under the laws of the State of Nebraska and any other applicable State where Work may be performed. Employer's Liability coverage with limits of not less than \$500,000 each accident or injury shall be included.
- B. **Waiver of Subrogation/Waiver of Right of Recovery Endorsement Form:** Contractor shall have policy endorsed with a waiver of subrogation/waiver of right of recovery in favor of Owner. The Contractor shall have its Workers' Compensation insurance carrier, or, if the Contractor is self-insured, then the Contractor itself shall, waive its subrogation rights/rights of recovery against the Owner and shall provide to Owner, in a form acceptable to Owner, a written document, signed by an authorized Officer of the Contractor confirming Contractor has waived their right of subrogation/waived their right of recovery.
- C. Sole proprietors and certain very small entities may be exempt from these requirements and it is the obligation of the Contractor to submit documentation to the Owner of the basis for any such exemption. Contractor will not hire/engage any employees or independent contractors without procuring a Workers Compensation policy and providing proof to the Owner.

**11. Errors and Omissions; Professional Liability:** The Contractor shall have, maintain, and provide proof of Errors and Omissions or Professional Liability insurance.

- A. **Basis:** Claims-made unless available as Occurrence basis coverage. Claim-made must have a retrospective date be the earlier of the date of this Agreement or prior to work commencing.
- B. **Limits:** Not less than \$1,000,000 each claim and \$1,000,000 in the aggregate.
- C. **Coverage:** Coverage shall include Owner and third-party bodily injury, sickness, disease, mental anguish or shock sustained by any person, including death, and property damage including physical injury to or destruction of tangible property including the resulting loss of use thereof, clean-up costs, and the loss of use of tangible property that has not been physically injured or destroyed because of pollution conditions, including asbestos, lead, and mold, arising from Contractor's operations and completed operations. Coverage shall include defense expenses including loss adjustment costs, charges and expenses incurred in the investigation, adjustment or defense of claims for such compensatory damages.
- D. **Tail Coverage:** Shall be maintained for a minimum of two (2) years after the latest of the: a) final payment; b) agreement expiration; c) agreement termination or d) completion of the Work. In the event the policy is not renewed, Contractor shall arrange for a two (2) year extended reporting period provision.
- E. **Combined:** Pollution Liability and Professional Liability coverages may be procured through a combined Professional Liability and Pollution Liability policy with combined policy limits of not less than \$4,000,000 per claim and \$4,000,000 in the aggregate.

**Subcontractors:** The Contractor shall ensure that all tiers of Contractor's subcontractors comply with insurance requirements identical to the Insurance Requirements between the Contractor and Owner. Contractor shall provide, upon Owner's request, all documentation evidencing such compliance, to Owner on behalf of Contractor and Contractor's subcontractors.

**Cancellation/Renewal Notice:** Contractor's policies must contain a provision or endorsement that the coverage afforded will not be canceled, materially changed, non-renewed or aggregate limits exhausted until at least 30 days prior written notice has been given to Contractor. Within three days of receipt of any such written notice from insurer, Contractor shall provide a copy of the notice to Owner. If coverage required under this Agreement is cancelled or non-renewed, Contractor shall provide evidence of replacement coverage, with no lapse in coverage between the policies. Contractor shall provide, prior to expiration of any policy(ies), certificates of insurance and endorsement forms evidencing renewal insurance coverages as required in this Agreement.

**Owner's Option:** Owner may purchase and maintain at Owner's expense, liability insurance. Contractor cannot rely upon Owner's liability policy(ies) for any of Contractor's insurance obligations required herein.

**Umbrella or Excess Liability:** The Contractor may use an Umbrella, Excess Liability, or similar coverage to supplement the primary insurance stated above in order to meet or exceed the minimum coverage levels required by this Agreement provided such umbrella/excess coverage is not more restrictive than the primary coverage. Such coverage shall be excess of the Commercial General Liability, Auto Liability and Employer's Liability. If the Contractor is required to have, maintain and provide proof of Garage Liability, the Umbrella/Excess Liability shall also be excess of Garage Liability.

**Minimum Rating - Insurer:** All insurance coverage are to be placed with insurers authorized to do business in the State of Nebraska and must be placed with an insurer that has an A.M. Best's Rating of no less than "A-" VIII, unless Owner has expressly approves in writing.

**Reservation of Rights:** The Owner reserves the right to require a higher limit of insurance or additional coverages when the Owner determines that a higher limit or additional coverage is required to protect the Owner or the interests of the public.

**Sovereign Immunity:** Nothing contained in this clause or other clauses of this Agreement shall be construed to waive the Sovereign Immunity of the Owner.

**No Waiver by Owner:** Failure of the Owner to object to the form or content of the certificate or endorsement or to demand such proof as is required herein shall not constitute a waiver of any insurance requirement set forth herein.

Failure of Owner to demand such certificates of insurance, endorsements or other evidence of the Contractor's full compliance with these insurance requirements, or failure of Owner to identify any deficiency in compliance from the evidence provided, shall not be construed as a waiver of the Contractor's obligation to obtain and maintain such insurance at all tiers.

**Claims-made Tail Coverage:** Any liability insurance arranged on a claims-made basis, will require an Extended Reporting coverage for the duration specified or the maximum time period the Contractor's insurer will provide, if less than the duration specified. Contractor will be responsible for furnishing certification of Extended Reporting coverage as described or continuous "claims made" liability coverage for the additional period. Continuous "claims made" coverage is acceptable in lieu of Extended Reporting coverage, provided the retroactive date is on or before the effective date of this Agreement and there is no prior or pending date added to the policy after the inception of this Agreement.

## **QUESTIONS**

Consult with your insurance agent or broker on how to acquire the required coverages, endorsements, and waivers needed for your Agreement.

For additional information or questions concerning coverage or acceptable forms, Contractor may contact the Purchasing Division at 402-441-8103, or the Department that issues the Agreement. For general questions regarding Insurance Requirements, please contact the City of Lincoln Risk Management at 402-441-7671 or County of Lancaster, Nebraska's Risk Management at 402-441-6510, as appropriate.

E-mail Address (Internal use only)

**[dderbin@lancaster.ne.gov](mailto:dderbin@lancaster.ne.gov)**

Attachment B

	<b>2023 Hourly Rates</b>
<b>Great Plains Hourly Rates</b>	
MAI/Coordinator	\$196
Certified General	\$142
Certified Residential	\$120
Other Appraisers	\$98
Clerical Services	\$44
<b>Referee Rates</b>	
MAI/Coordinator	\$196
MAI/SRA	\$163
Certified General	\$142
Certified Residential	\$120
Other Appraisers	\$98
Non Appraisers	\$76
Clerical	\$44

Exhibit 1

MAI/Coordinator REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2022, 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 2022 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 August 31, 2022.

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. 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. 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 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.

7. 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.

8. 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.

9. 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.

10. 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.

11. 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 \_\_\_\_\_, 2022.

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

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this \_\_\_\_ day of \_\_\_\_\_, 2022.

THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

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



APPROVED AS TO FORM  
this \_\_\_\_ day of \_\_\_\_\_, 2022.

---

---

---

Deputy County Attorney  
for PATRICK CONDON  
Lancaster County Attorney

---

---

## MAI/SRA REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2022, 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 2022 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 August 31, 2022.

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. 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. 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 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.

7. 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.

8. 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.

9. 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.

10. 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.

11. 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 \_\_\_\_\_, 2022.

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

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this \_\_\_\_ day of \_\_\_\_\_, 2022.

THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

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

APPROVED AS TO FORM  
this \_\_\_\_ day of \_\_\_\_\_, 2022.

---

---

---

Deputy County Attorney  
for PATRICK CONDON  
Lancaster County Attorney

---

---

## CERTIFIED GENERAL REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2022, 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 2022 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 August 31, 2022.

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. 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. 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 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.

7. 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.

8. 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.

9. 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.

10. 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.

11. 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 \_\_\_\_\_, 2022.

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

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this \_\_\_\_ day of \_\_\_\_\_, 2022.

THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

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



APPROVED AS TO FORM  
this \_\_\_\_ day of \_\_\_\_\_, 2022.

---

---

---

Deputy County Attorney  
for PATRICK CONDON  
Lancaster County Attorney

---

---

## CERTIFIED RESIDENTIAL REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2022, 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 2022 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 August 31, 2022.

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 \$120.00 per working hour. 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. . 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 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.

7. 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.

8. 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.

9. 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.

10. 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.

11. 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 \_\_\_\_\_, 2022.

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

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this \_\_\_\_ day of \_\_\_\_\_, 2022.

THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

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

APPROVED AS TO FORM  
this \_\_\_\_ day of \_\_\_\_\_, 2022.

---

---

---

Deputy County Attorney  
for PATRICK CONDON  
Lancaster County Attorney

---

---

## APPRAISER REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2022, 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 2022 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 August 31, 2022.

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. 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. 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 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.

7. 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.

8. 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.

9. 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.

10. 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.

11. 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 \_\_\_\_\_, 2022.

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

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this \_\_\_\_ day of \_\_\_\_\_, 2022.

THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

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



APPROVED AS TO FORM  
this \_\_\_\_ day of \_\_\_\_\_, 2022.

---

---

---

Deputy County Attorney  
for PATRICK CONDON  
Lancaster County Attorney

---

---

## NON-APPRAISER REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2022, 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 2022 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 August 31, 2022.

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. 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. 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 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.

7. 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.

8. 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.

9. 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.

10. 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.

11. 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 \_\_\_\_\_, 2022.

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

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this \_\_\_\_ day of \_\_\_\_\_, 2022.

THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

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

APPROVED AS TO FORM  
this \_\_\_\_ day of \_\_\_\_\_, 2022.

---

---

---

Deputy County Attorney  
for PATRICK CONDON  
Lancaster County Attorney

---

---