

Exhibit 1
REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this ____ day of _____, 2017, by and between Great Plains Appraisal, Inc. [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 2017 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 employ Referee and Referee agrees to perform the services hereinafter set forth.
2. County agrees to employ 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 \$ 53.55 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 fifty-three and one-half (\$0.535) cents per mile for a reasonable amount of 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 provided the Referee Coordinator with proof of automobile insurance.
4. 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. Referee shall be responsible for submitting to the County, through the Referee Coordinator, an 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 the approval of the Referee Coordinator, who, in his 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 a reasonable time following receipt of said itemized statements approved by the Referee Coordinator.

5. The Referee 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, 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 for any losses, claims, damages and expenses arising out of or resulting from the negligence of Lancaster County, Nebraska.

6. 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.

7. 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.

8. 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.

9. 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.

EXECUTED BY REFEREE this 2nd day of June, 2017.

By: [Signature] President
REFEREE Great Plains Appraisal, Inc

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this ____ day
of _____, 2017.

THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

By: _____

APPROVED AS TO FORM
this ____ day of _____, 2017.

Deputy County Attorney
for JOE KELLY
Lancaster County Attorney

Attachment "A"

The following individuals are employees of Great Plains Appraisal, Inc. who are qualified as, and may provide services as, "Referee" in the "Referee Agreement" to which this form is attached. The following schedule reflects the name of the individual who may act as "Referee" and the fee schedule pursuant to Paragraph Item 3 applicable under the terms of the "Referee Agreement".

Name	Fee Schedule per hour of Contracted Services¹
Wayne Kubert, MAI	\$95.00
Thomas Kubert, MAI	\$95.00
Cody Gerdes, MAI	\$95.00
Lori Johnson, MAI	\$95.00
Jason Pickerel, MAI	\$95.00
Shawn Fleck	\$75.00
Cathy Briley	\$70.00
Jill Henle	\$70.00
Carlos Lopez	\$70.00
Jay Seiffert	\$70.00
Clerical Services	\$33.00
Security Services	\$35.00

¹ Current to June 2017

**NEBRASKA MOTOR VEHICLE
LIABILITY INSURANCE CERTIFICATE
KEEP THIS CARD IN YOUR VEHICLE**

Policy No. **PPCM0033394764-1**
Account No. **7270205093**

BRILEY, CATHLEEN

**645 G ST
PALMYRA NE 68418-3021**

Policy Period: **02/15/17** to **08/15/17**

This Card effective: **02/15/17**

Veh: **2 15 CHEV**
GRANNEMAN AGENCY, INC

2G1WB5E38F1168284

SYRACUSE NE 68446-0130

Nebraska Law (Section 60-302) requires evidence of proof of financial responsibility.
This card meets this requirement and is satisfactory evidence if you are asked to show
proof of financial responsibility on the motor vehicle.



Your ID Cards

Keep these cards handy--in your glove compartment or wallet. And contact us anytime you have a question or need to report a claim.

If you have a claim, we'll get you back on the road as soon as possible. And while you'll always have a choice where to repair your vehicle, when you use a shop in our preapproved network, we'll guarantee your repair for as long as you own or lease your vehicle.

Thank you for choosing Progressive.



**MICHAEL HENLE
JILL HENLE**
Platinum Membership
Valued Customer Since 2015



Form A022 (03/11)

IF YOU'RE IN AN ACCIDENT

1. Remain at the scene. Don't admit fault.
2. Find a safe location, call the police, and exchange driver information.
3. Call Progressive right away.

TO REPORT A CLAIM

Call 1-800-274-4499 or go to claims.progressive.com.

NEED ROADSIDE ASSISTANCE?

Call 1-800-776-2778.

PROGRESSIVE

KEEP THIS CARD IN YOUR VEHICLE WHILE IN OPERATION.

INSURANCE IDENTIFICATION CARD - Nebraska

Policy Number: 907083262 **NAIC Number:** 38628
Effective Date: 03/07/2017 **Expiration Date:** 09/07/2017
Insurer: Progressive Northern Insurance Co 1-800-876-5581
PO Box 6807 Cleveland, OH 44101

Named Insured(s):

MICHAEL HENLE
JILL HENLE

Your Agent:

Zimmer Insurance Group 1-402-423-6262
3230 S 13TH ST
LINCOLN, NE 68502

Year	Make	Model	VIN
2010	Ford	Edge	2FMDK3JC1ABA52545
2001	Ford	F150	1FTRW08L51KD77921

Manage your policy anytime
with just a few clicks at
progressiveagent.com

 NEBRASKA INSURANCE IDENTIFICATION CARD
Farm Bureau Property & Casualty Insurance Company
5400 University Avenue, West Des Moines, Iowa 50266-5997

Insured(s): SHAWN FLECK
CARRIE FLECK

Policy Number: 0000000007765041
Effective Date: 06-22-2016 Expiration Date: 06-22-2017
Insured Vehicle: Year: 2008 Make: Toyota
Model: TACOMA DOUBLECA VIN: 5TELU42N68Z582943
Agent: Peterson, S Phone #: 402-421-6798
Coverage provided by this policy meets the minimum liability
limits prescribed by law.

**THIS CARD MUST BE CARRIED IN YOUR
VEHICLE AT ALL TIMES.**

 NEBRASKA INSURANCE IDENTIFICATION CARD
Farm Bureau Property & Casualty Insurance Company
5400 University Avenue, West Des Moines, Iowa 50266-5997

Insured(s): SHAWN FLECK
CARRIE FLECK

Policy Number: 0000000007765041
Effective Date: 06-22-2017 Expiration Date: 06-22-2018
Insured Vehicle: Year: 2008 Make: Toyota
Model: TACOMA DOUBLECA VIN: 5TELU42N68Z582943
Agent: Peterson, S Phone #: 402-421-6798
Coverage provided by this policy meets the minimum liability
limits prescribed by law.

**THIS CARD MUST BE CARRIED IN YOUR
VEHICLE AT ALL TIMES.**

NEBRASKA MOTOR VEHICLE LIABILITY INSURANCE CERTIFICATE

THE IDENTIFICATION CARD MUST BE CARRIED IN THE VEHICLE AT ALL TIMES.



NAIC NUMBER 14389

POLICY NUMBER PAR 0248487

YEAR 2016

EFFECTIVE DATE 06/22/2017

MAKE/MODEL Chevrolet/Silverado

AGENCY/COMPANY ISSUING CARD AUBURN AGENCY INC

1202 Central Ave

P O Box 266

Auburn, NE 68305

(402) 274-4902

COMPANY Le Mars Insurance Company

EFFECTIVE DATE 06/22/2017

MAKE/MODEL Chevrolet/Silverado

AGENCY/COMPANY ISSUING CARD AUBURN AGENCY INC

1202 Central Ave

P O Box 266

Auburn, NE 68305

(402) 274-4902

EXPIRATION DATE 06/22/2018

VEHICLE IDENTIFICATION NUMBER 3GCCUKSE4GG165839

INSURANT INSURED Gerdes Cody & Torrey

7340 South 64 Circle

Lincoln, NE 68516

PPAIDNE 0716

SEE IMPORTANT NOTICE ON REVERSE SIDE

Need More ID Cards?

Log in to www.lemm.com, search for your policy and print the ID cards you need.

NEBRASKA MOTOR VEHICLE
LIABILITY INSURANCE CERTIFICATE
KEEP THIS CARD IN YOUR VEHICLE

NATIONWIDE AGRIBUSINESS INS CO
1100 LOCUST ST DEPT 1100
DES MOINES IA 50391-1100

Policy No. **PPGM0014219274-3**
Account No. **7280556678**

JOHNSON, AARON
JOHNSON, LORI
6920 LAURENT CIR
LINCOLN NE 68526-9749

Policy Period: **05/01/17** to **11/01/17**

This Card effective: **05/01/17**

Veh: **10 14 CHEV**
BUSH & ROE FINANCIAL, INC.

1GNSKCE07ER138514

PLAINVIEW NE 68769-0549

Nebraska Law (Section 60-302) requires evidence of proof of financial responsibility.
This card meets this requirement and is satisfactory evidence if you are asked to show
proof of financial responsibility on the motor vehicle.





FARMERS MUTUAL INSURANCE COMPANY OF NEBRASKA
NEBRASKA
MOTOR VEHICLE LIABILITY INSURANCE CERTIFICATE

Policy: AU366137 Effective 02/28/17 and Expiring 08/28/17

Year-Make-Model: 2012 FORD EXPLOR

VIN: 1FMHK8B88CGA81089


KUBERT, THOMAS W & SUSAN A
7921 LILLIBRIDGE STREET
LINCOLN NE 68506

Agency: STUHLIK & ASSOCIATES INS.
Agency Phone Number: (402) 489-8990

This certificate of insurance does not affirmatively or negatively amend,
extend, or alter the coverage afforded by the insurance policy.

12019-0316

PLEASE DETACH AND PLACE IN YOUR VEHICLE

 General Casualty Company of Wisconsin
SUN PRAIRIE, WI 53596

WAYNE W KUBERT, MONA R KUBERT

6518 TETON DR
LINCOLN, NE 68510-4122

** IDENTIFICATION CARD **
MUST BE CARRIED IN VEHICLE AT ALL TIMES

POLICY NUMBER POLICY PERIOD
0MA3817437 10/01/2016 - 10/01/2017

2014 FORD EDGE LIMITED AWD
2FMDK4KC0EBA83876

Agent: MID-ALLIANCE INS ASSOC LLC - 0260648
Phone: (402)421-7800



 NEBRASKA INSURANCE IDENTIFICATION CARD
Farm Bureau Property & Casualty Insurance Company
5400 University Avenue, West Des Moines, Iowa 50266-5997

Insured(s): MICHELLE LOPEZ
CARLOS E LOPEZ

Policy Number: 000000008011218

Effective Date: 01-06-2017 Expiration Date: 01-06-2018

Insured Vehicle: Year: 2006 Make: Chevrolet

Model: COBALT LS VIN: 1G1AK55F467719379

Agent: Thompson Jr, D Phone #: 402-894-5046

Coverage provided by this policy meets the minimum liability
limits prescribed by law.

**THIS CARD MUST BE CARRIED IN YOUR
VEHICLE AT ALL TIMES.**

**INSURANCE IDENTIFICATION CARDS
PLEASE KEEP A CARD IN EACH VEHICLE
DO NOT USE IF YOUR POLICY OR COVERAGE IS NOT IN FORCE**

**PERSONAL INSURANCE
SERVICE CARDS FOR
YOUR WALLET OR PURSE**

**NEBRASKA MOTOR VEHICLE
LIABILITY INSURANCE CERTIFICATE
KEEP THIS CARD IN YOUR VEHICLE**

Policy No. **PPGM0025048921-6**
Account No. **7293892551**

**ZETTERMAN, RYLY J.
PICKEREL, JASON
4220 MOHAWK ST
LINCOLN NE 68510-4738**

Policy Period: **06/09/17** to **12/09/17**

**NATIONWIDE AGRIBUSINESS INS CO
1100 LOCUST ST DEPT 1100
DES MOINES IA 50391-1100**

This Card effective: **06/09/17**

Veh: **3 16 JEEP**

1C4RJFBG4GC496656

INSPRO INC-LINCOLN

LINCOLN NE 68506-0847

Nebraska Law (Section 60-302) requires evidence of proof of financial responsibility. This card meets this requirement and is satisfactory evidence if you are asked to show proof of financial responsibility on the motor vehicle.



**INSPRO INC-LINCOLN
LINCOLN NE 68506-0847
INSURED ZETTERMAN, RYLY J.
PICKEREL, JASON
POLICY NUMBER PPGM0025048921-6
ACCOUNT NUMBER 7293892551
Customer Service: 1-402-483-4500
Billing & Claims: 1-800-282-1446**

**NEBRASKA MOTOR VEHICLE
LIABILITY INSURANCE CERTIFICATE
KEEP THIS CARD IN YOUR VEHICLE**

Policy No. **PPGM0025048921-6**
Account No. **7293892551**

**ZETTERMAN, RYLY J.
PICKEREL, JASON
4220 MOHAWK ST
LINCOLN NE 68510-4738**

Policy Period: **06/09/17** to **12/09/17**

**NATIONWIDE AGRIBUSINESS INS CO
1100 LOCUST ST DEPT 1100
DES MOINES IA 50391-1100**

This Card effective: **06/09/17**

Veh: **3 16 JEEP**

1C4RJFBG4GC496656

INSPRO INC-LINCOLN

LINCOLN NE 68506-0847

Nebraska Law (Section 60-302) requires evidence of proof of financial responsibility. This card meets this requirement and is satisfactory evidence if you are asked to show proof of financial responsibility on the motor vehicle.



**INSPRO INC-LINCOLN
LINCOLN NE 68506-0847
INSURED ZETTERMAN, RYLY J.
PICKEREL, JASON
POLICY NUMBER PPGM0025048921-6
ACCOUNT NUMBER 7293892551
Customer Service: 1-402-483-4500
Billing & Claims: 1-800-282-1446**

IMPORTANT INFORMATION

Any person owning a motor vehicle licensed in Nebraska shall be guilty of a Class II misdemeanor unless such person has in his or her vehicle, at all times when the vehicle is operated in Nebraska, current and effective proof of financial responsibility. Any motor vehicle operator unable to produce such proof upon request of a Nebraska law enforcement officer shall be allowed ten days from the date of the request to produce proof that financial responsibility was in existence at the time of such request.



Nebraska Insurance ID Card
1-800-841-3000

GEICO ADVANTAGE INSURANCE COMPANY
P.O. Box 509090 • San Diego, CA 92150-9090

Policy Number
4351-07-96-13

Effective Date
12-20-16

Expiration Date
06-20-17

Year Make
2011 BUICK

Model
REGAL CXL

Vehicle ID No.
W04GR5EC6B1142428

Insured:
Jay R Seiffert

PRESENT THIS FORM TO THE MOTOR VEHICLE DEPARTMENT
WITH YOUR APPLICATION FOR REGISTRATION



Nebraska Insurance ID Card
1-800-841-3000

GEICO ADVANTAGE INSURANCE COMPANY
P.O. Box 509090 • San Diego, CA 92150-9090

Policy Number
4351-07-96-13

Effective Date
06-20-17

Expiration Date
12-20-17

Year Make
2011 BUICK

Model
REGAL CXL

Vehicle ID No.
W04GR5EC6B1142428

Insured:
Jay R Seiffert

KEEP THIS CARD IN THE VEHICLE AT ALL TIMES
SEE REVERSE SIDE