

Exhibit 1  
REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this 30 day of May, 2017, by and between MARK ROSNO [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 \$ 65 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 30 day of May, 2017.

By: Mark Rosne  
REFEREE

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

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

**AMERICAN FAMILY**  
**INSURANCE**

**Nebraska Insurance Card**

Insured: Mark Rosno, Connie Rosno

Policy Number: 41005-71161-46

Effective Date: 12/28/2016      Expiration Date: 6/28/2017

Vehicle Description:

2009 Ford Focus 4d

Vehicle Identification Number:

1FAHP35N69W211336

Coverage:

BI PD UM UIM ME

Agent: Lu A Eisley

Agent Phone: 1-712-276-8101

Producer ID:

3628

**AMERICAN FAMILY**  
**INSURANCE**

**Nebraska Insurance Card**

Insured: Mark Rosno, Connie Rosno

Policy Number: 41005-71161-46

Effective Date: 12/28/2016      Expiration Date: 6/28/2017

Vehicle Description:

2009 Ford Focus 4d

Vehicle Identification Number:

1FAHP35N69W211336

Coverage:

BI PD UM UIM ME

Agent: Lu A Eisley

Agent Phone: 1-712-276-8101

Producer ID:

3628