

REFEREE COORDINATOR AGREEMENT

THIS AGREEMENT, made and entered into this ____ day of _____, 2018, by and between the COUNTY OF LANCASTER, NEBRASKA, hereinafter referred to as "County", and GREAT PLAINS APPRAISAL CO., on behalf of WAYNE KUBERT AND TOM KUBERT, hereinafter referred to as "Referee Coordinator". The County and the Referee Coordinator may hereinafter be jointly referred to as the "parties".

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 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;

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 2018 tax year;

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 2018 tax year; 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 2018 tax year;

NOW, THEREFORE, in consideration of the mutual covenants herein contained it is

agreed as follows by the parties hereto:

1. Wayne Kubert and Tom Kubert shall be in charge of the performance of this Agreement on behalf of Referee Coordinator and shall coordinate all referee activities for the 2018 tax year. 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 and other applicable provisions of state law. Within a reasonable time following disposition of each protest, all papers 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 the approval of the County.

- 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 rate of fifty-four and one-half cents (\$0.545) per mile 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. Except as specifically provided in this paragraph, the County shall not be responsible for the payment of any expenses of the coordinators or the referees nor shall the County be responsible for the provision of any insurance or fringe benefits. Referee Coordinator shall provide to the County proof of automotive insurance.

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

Lancaster County, Nebraska.

6. Insurance. The Referee Coordinator shall, prior to beginning work, provide proof of insurance coverage in a form satisfactory to the County, which shall not withhold approval unreasonably. The coverages and minimum levels required by this Agreement are set forth below and shall be in effect for all times that work is being done pursuant to this Contract. 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 \$10,000.00 per occurrence.

a) **Workers' Compensation.** The Referee Coordinator shall provide proof of workers' compensation insurance of not less than minimum statutory requirements under the laws of the State of Nebraska and any other applicable State. The Referee Coordinator shall provide the County with an endorsement for waiver of subrogation. The Referee Coordinator shall also be responsible for ensuring that all subcontractors have workers' compensation insurance for their employees before and during the time any work is done pursuant to this Contract.

b) **Commercial General Liability.** The Referee Coordinator shall provide proof of Commercial General Liability Insurance with the coverages and at the minimum limits set forth herein. These minimum limits can be met by primary and umbrella liability policies. Coverage shall include: Premises-Operations, Products/ Completed Operations, Contractual, Broad Form Property Damage, and Personal Injury and shall be no less than \$1,000,000 Each Occurrence and \$2,000,000 Aggregate. The Referee Coordinator shall

provide an additional insured endorsement acceptable to the County, and approval shall not be unreasonably withheld.

c) **Automobile Liability.** The Referee Coordinator shall provide proof of Automobile coverage, which shall include: Hired and Non-Owned. Bodily Injury and Property Damage Combined Single Limit shall be at least \$1,000,000 Per Accident.

d) **Additional Insured.** An Additional Insured endorsement shall be provided to County naming County as additional insureds using ISO additional insured endorsement (CG20 10) under the commercial general liability policy and automobile liability policy. Said insurance shall be written on an **OCCURRENCE** basis.

e) **Certificates.** The Referee Coordinator shall provide certificates of insurance and endorsements evidencing compliance with these requirements. Upon request, the Referee Coordinator shall furnish a full and complete copy of any policy of insurance (other than workers' compensation), required by this Contract, to the County within a reasonable time, not to exceed thirty days. During the term of the Agreement and during the period of any required continuing coverages, the Referee Coordinator shall provide, prior to expiration of the policies, certificates and endorsements evidencing renewal insurance coverages. The parties agree that the failure of County to object to the form of a certificate and/or additional insured endorsement provided shall not constitute a waiver of this requirement.

f) **Minimum Scope of Insurance.** 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:VII unless specific approval has been granted otherwise.

g) **Sovereign Immunity.** Nothing contained in this Section or other Sections of this Agreement shall be construed to waive the Sovereign Immunity of the County.

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 of County Commissioners or its designated representatives, of the facilities, equipment, and materials and supplies that will be required to properly conduct hearings on the tax protests filed for the 2018 tax year. Said facilities, equipment, materials and supplies shall be provided by the County at County expense subject to the approval of the Board of County Commissioners. 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 coordinator provided pursuant to the terms of this Agreement, County shall reimburse Referee Coordinator at the rate of \$115.00 per hour. 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 he/she may elect to employ another qualified individual to assist in performing the required services. Employment of an Assistant Coordinator shall be subject to prior approval of the Board of County Commissioners, which approval shall not be unreasonably withheld. Any Assistant Coordinator shall be compensated at a rate of \$100.00 per hour. Said rate 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 Coordinators in the same manner and to the same extent as the Referee Coordinator. Cody Gerdes, Lori Johnson, and Jason Pickerel are hereby designated as Assistant Coordinators. Robert Anderson, Bill Lange and Sally Webster are hereby designated as Alternate Assistant Coordinators. It is recognized by the parties that additional Assistant and Alternate Assistant Coordinators may be necessary, but such additions shall be subject to written approval of the Lancaster County Board of Commissioners.

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 coordinator,

assistant coordinator, if appointed, as approved by the County Board of Equalization. The total compensation to be paid by the County to Referee Coordinator for coordinator services provided pursuant to this Agreement shall not exceed \$180,000.00, without the prior approval of the Board of County Commissioners. Failure to obtain such prior approval shall limit the compensation to be paid to Referee Coordinator by the County for coordinator services to a maximum of \$180,000.00, irrespective of the number of working hours of service provided. The Board of County Commissioners shall approve compensation in excess of the \$180,000.00 limitation only upon a showing of good cause. The action of the Board of County Commissioners authorizing the payment of compensation in excess of \$180,000.00:

- a. Shall be taken only during a regularly scheduled open public meeting of the Board of County Commissioners;
- b. Shall specifically state the factors which justify the action; and
- c. Shall state a specific dollar amount by which the \$180,000.00 limitation may be exceeded.

13. The parties agree that in addition to the \$180,000.000 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 \$15,000.00, without the prior approval of the Board of County Commissioners. Failure to obtain such prior approval shall limit the compensation to be paid to Referee Coordinator by the County for security services to a maximum of \$15,000.00, 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 additional reports at any time if deemed necessary.

15. Referee Coordinator shall not be reimbursed for any of the services provided pursuant to this Agreement until all of such services have been properly completed. At such time the Referee Coordinator shall submit to the County an itemized statement detailing the number of working hours of services provided, the names of the individual or individuals providing such services, the rate of reimbursement for each of said individuals, and the dates and times at which such services were provided and the specific nature of such services. County shall reimburse the Referee Coordinator within a reasonable time following receipt of said itemized statement.

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 at or before the time at which the Referee Coordinator submits an itemized statement for reimbursement. 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 contract. 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 his obligations. Otherwise, County may elect to treat the Agreement as abandoned. In that event County shall have no obligation whatsoever to Referee Coordinator and shall be entitled to recover from Referee Coordinator as damages any and all costs incurred by the County as a result of said breach.

18. The parties acknowledge that Referee Coordinator is an independent appraiser, and that 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.

EXECUTED BY REFEREE COORDINATOR this 7th day of May, 2018.

GREAT PLAINS APPRAISAL CO.

BY: 
Wayne Kubert

BY: 
Tom Kubert

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this ____ day
of _____, 2018.

APPROVED AS TO FORM this
____ day of _____, 2018.

for PATRICK CONDON
Lancaster County Attorney

THE BOARD OF COUNTY
COMMISSIONERS OF LANCASTER
COUNTY, NEBRASKA

Exhibit 1
REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this ____ day of _____, 2018, 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 2018 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 \$_____ 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-four and one-half (\$0.545) 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.

10. 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 _____, 2018.

By: _____
REFEREE

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this ____ day of _____, 2018.

THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

By: _____

APPROVED AS TO FORM
this ____ day of _____, 2018.

Deputy County Attorney
for PATRICK CONDON
Lancaster County Attorney

