

**Fee Schedule per hour of  
Contracted Services**

<b>Name</b>	
Wayne Kubert, MAI	\$100.00
Cody Gerdes, MAI	\$100.00
Lori Johnson, MAI	\$100.00
Jason Pickerel, MAI	\$100.00
Shawn Fleck	\$75.00
Jay Seiffert	\$75.00
Carlos Lopez	\$75.00
Cathy Briley	\$70.00
Clerical Services	\$35.00

## Minette M. Genuchi

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**From:** Cori R. Beattie  
**Sent:** Tuesday, September 04, 2018 1:22 PM  
**To:** David A. Derbin  
**Subject:** FW: Great Plains TERC Services

Dave – See below. Hope this helps.

Cori

## Have a great day!

Cori Beattie  
Lancaster County Deputy Clerk  
555 S. 10<sup>th</sup> Street, Room 108  
Lincoln, NE 68508  
Direct: 402-441-7488  
Main: 402-441-7484

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**From:** Dennis M. Meyer  
**Sent:** Tuesday, September 04, 2018 1:08 PM  
**To:** Cori R. Beattie  
**Subject:** Great Plains TERC Services

FY18 - \$102,220  
FY17 - \$65,733  
FY16 - \$146,063  
FY15 - \$152,428  
FY14 - \$131,280  
FY13 - \$49,720

Dennis Meyer  
Lancaster County Budget & Fiscal Officer  
555 South 10th Street, Suite 110  
Lincoln NE 68508  
Phone: (402) 441-6869  
Email: [dmmeyer@lancaster.ne.gov](mailto:dmmeyer@lancaster.ne.gov)

## Minette M. Genuchi

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**From:** Tom Kubert <tkubert@kubertappraisal.com>  
**Sent:** Thursday, August 30, 2018 2:14 PM  
**To:** Dan J. Zieg; David A. Derbin  
**Subject:** Kubert Appraisal Group

Dan and Dave,

Thanks for meeting with me today to discuss the possibility of a future contract related to pending TERC appeals.

I have followed up with the insurance agent, and they will be forwarding the insurance certificate to the County. I will have one sent directly to Dave in order to shortcut the US Postal Service.

Consistent with the current billing rates from the publicly recorded 2018 Board of Equalization process, the following rates would be applicable to a TERC contract with Kubert Appraisal Group.

Thomas W. Kubert: \$115 per hour

Jill Henle: \$70 per hour

Employee or Sub-Contracted Certified Residential Appraiser: \$75 per hour

Employee or Sub-Contracted Certified General Appraiser: \$75 per hour

Clerical Services: \$35 per hour

Again, thanks for the opportunity to discuss the future contracting opportunities.

Have a fun and safe holiday weekend.

Thanks, -Tom

Thomas (Tom) Kubert, President  
Kubert Appraisal Group, P.C.  
(531) 500-0890 (Lincoln)  
[www.kubertappraisal.com](http://www.kubertappraisal.com)

RECEIVED

JUN 12 2018

LANCASTER COUNTY CLERK

Exhibit 1 REFEREE AGREEMENT

THIS AGREEMENT, made and entered into this 12 day of June, 2018, by and between Great Plains Appraisal Co. 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 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 \$ <sup>See</sup> Attachment A 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 12 day of June, 2018.

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

REFEREE

*Thomas W. Kuback  
For Grant Plains Approval Co. Inc.*

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this 19<sup>th</sup> day of June, 2018.

THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

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

*Bill Avery*

*Deb Schorr*

*Wade Wilby*

*Jennifer J. Binkme*

*Tommy H. Johnson*

APPROVED AS TO FORM  
this 19<sup>th</sup> day of June, 2018.

\_\_\_\_\_  
Deputy County Attorney  
for PATRICK CONDON  
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".

<b>Name</b>	<b>Fee Schedule per hour of Contracted Services<sup>1</sup></b>
Wayne Kubert, MAI	\$100.00
Thomas Kubert, MAI	\$100.00
Cody Gerdes, MAI	\$100.00
Lori Johnson, MAI	\$100.00
Jason Pickerel, MAI	\$100.00
Shawn Fleck	\$75.00
Cathy Briley	\$70.00
Jill Henle	\$70.00
Carlos Lopez	\$75.00
Jay Seiffert	\$75.00
Clerical Services	\$35.00
Security Services	\$43.00

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<sup>1</sup> Current to June 2018

Policy Number 46-856336-03

Owners Insurance Company  
Company Number: 32700

Lima, OH

Owners Insurance Company  
Company Number: 32700

Lima, OH

**NEBRASKA AUTOMOBILE  
INSURANCE IDENTIFICATION CARD**

Named Insured WAYNE W KUBERT  
MONA R KUBERT

Policy Number 46-856336-03

Effective Date 10-01-2017

Expiration Date 10-01-2018

Year/Make 2014 FORD EDGE LTD

VIN 2FMDK4KC0EBA83876

Agency MID-ALLIANCE INSURANCE ASSOCIATES LLC

Phone (402) 421-7800

Agency Code 20-0048-00

1. This policy meets the minimum liability limits as prescribed by

**NEBRASKA AUTOMOBILE  
INSURANCE IDENTIFICATION CARD**

Named Insured WAYNE W KUBERT  
MONA R KUBERT

Policy Number 46-856336-03

Effective Date 10-01-2017

Expiration Date 10-01-2018

Year/Make 2014 FORD EDGE LTD

VIN 2FMDK4KC0EBA83876

Agency MID-ALLIANCE INSURANCE ASSOCIATES LLC

Phone (402) 421-7800

Agency Code 20-0048-00

1. This policy meets the minimum liability limits as prescribed by





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

Policy: AU366137 Effective 02/28/18 and Expiring 08/28/18

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



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

Policy: AU366137 Effective 02/28/18 and Expiring 08/28/18

Year-Make-Model: 2003 TOYOTA CAMRY

VIN: 4T1BE32KX3U255659

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

**NEBRASKA MOTOR VEHICLE LIABILITY INSURANCE CERTIFICATE**

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



NAIC NUMBER <b>14389</b>	COMPANY <b>Le Mars Insurance Company</b>
POLICY NUMBER <b>PAR 0248487</b>	EFFECTIVE DATE <b>06/22/2017</b>
YEAR <b>2016</b>	EXPIRATION DATE <b>06/22/2018</b>
MAKE/MODEL <b>Chevrolet/Silverado</b>	VEHICLE IDENTIFICATION NUMBER <b>3GCUKSEC4GG165839</b>



AGENCY/COMPANY <b>AUBURN AGENCY INC</b>	ISSUING CARD <b>Gerdes Cody &amp; Torrey</b>
<b>1202 Central Ave</b>	<b>7340 South 64 Circle</b>
<b>P O Box 266</b>	<b>Lincoln, NE 68516</b>
<b>Auburn, NE 68305</b>	
<b>(402) 274-4902</b>	

*Need More ID Cards?*  
Log in to [www.lemm.com](http://www.lemm.com), search for your policy and print the ID cards you need.

PPAIDNE 0716

SEE IMPORTANT NOTICE ON REVERSE SIDE

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

Policy No. **PPGM0014219274-5**  
Account No. **7280556678**

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

Policy Period: **05/01/18 to 11/01/18**

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

**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.

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

This Card effective: **05/01/18**

**1GNSKCE07ER138514**





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

Policy: AU349023 Effective 04/18/18 and Expiring 10/18/18

Year-Make-Model: 2016 JEEP GRAND

VIN: 1C4RJFBG4GC496656

PICKEREL, JASON  
& RYLY ZETTERMAN-PICKEREL  
4220 MOHAWK ST  
LINCOLN NE 68510

Agency: INSPRO, INC./LINCOLN  
Agency Phone Number: (402) 483-4500

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



FARM BUREAU FINANCIAL SERVICES

THANK YOU for your business. These vehicle identification cards must be carried in your vehicle.

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

Insured(s): CARRIE FLECK
SHAWN FLECK

Policy Number: 0000000007765041
Effective Date: 06-22-2018 Expiration Date: 06-22-2019
Insured Vehicle: Year: 2012 Make: Toyota
Model: SIENNA LE VIN: 5TDKK3DC3CS276554
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): CARRIE FLECK
SHAWN FLECK

Policy Number: 0000000007765041
Effective Date: 06-22-2018 Expiration Date: 06-22-2019
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): CARRIE FLECK
SHAWN FLECK

Policy Number: 0000000007765041
Effective Date: 06-22-2018 Expiration Date: 06-22-2019
Insured Vehicle: Year: 2012 Make: Toyota
Model: SIENNA LE VIN: 5TDKK3DC3CS276554
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): CARRIE FLECK
SHAWN FLECK

Policy Number: 0000000007765041
Effective Date: 06-22-2018 Expiration Date: 06-22-2019
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.

Please Fold on the perforated lines before tearing.

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

Policy No. **PPCM0033394764-3**  
Account No. **7270205093**

**BRILEY, CATHLEEN**

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

Policy Period: **02/15/18** to **08/15/18**

ALLIED PROP AND CAS INS CO  
1100 LOCUST ST DEPT 1100  
DES MOINES IA 50391-1100

This Card effective: **02/15/18**

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.



**GRANNEMAN AGENCY, INC  
SYRACUSE NE 68446-0130**

**INSURED BRILEY, CATHLEEN**

**POLICY NUMBER PPCM0033394764-3  
ACCOUNT NUMBER 7270205093**

**Customer Service: 1-402-269-2461  
Billing & Claims: 1-800-282-1446**

# 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](http://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:** 03/07/2018      **Expiration Date:** 09/07/2018  
**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
2007	Ford	Escape	1FMYU93127KB90619

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with just a few clicks at  
**[progressiveagent.com](http://progressiveagent.com)**





NEBRASKA INSURANCE IDENTIFICATION CARD  
Western Agricultural Insurance Company  
5400 University Avenue, West Des Moines, Iowa 50266-5997

Insured(s): MICHELLE LOPEZ  
CARLOS E LOPEZ

Policy Number: 000000008063018  
Effective Date: 02-24-2018 Expiration Date: 02-24-2019  
Insured Vehicle: Year: 2006 Make: Chevrolet  
Model: COBALT 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.**



NEBRASKA INSURANCE IDENTIFICATION CARD  
Western Agricultural Insurance Company  
5400 University Avenue, West Des Moines, Iowa 50266-5997

Insured(s): MICHELLE LOPEZ  
CARLOS E LOPEZ

Policy Number: 000000008063018  
Effective Date: 02-24-2018 Expiration Date: 02-24-2019  
Insured Vehicle: Year: 2010 Make: Toyota  
Model: COROLLA VIN: 2T1BU4EE7AC416689  
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.**



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**  
12-20-17

**Expiration Date**  
06-20-18

**Year**  
2011

**Make**  
BUICK

**Model**  
REGAL CXL

**Vehicle ID No.**  
W04GR5EC6B1142428

**Insured:**  
Jay R Seiffert

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

## REFEREE COORDINATOR AGREEMENT

THIS AGREEMENT, made and entered into this 22 day of May, 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 7<sup>th</sup> day of May, 2018.


GREAT PLAINS APPRAISAL CO.

BY:   
Wayne Kubert

BY:   
Tom Kubert

EXECUTED BY THE COUNTY OF LANCASTER, NEBRASKA, this 22 day  
of May, 2018.

APPROVED AS TO FORM this  
22 day of May, 2018.

  
for PATRICK CONDON  
Lancaster County Attorney

THE BOARD OF COUNTY  
COMMISSIONERS OF LANCASTER  
COUNTY, NEBRASKA

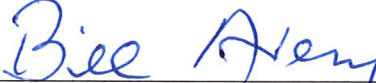




  
  
  
  




Exhibit 1  
REFEREE AGREEMENT

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

**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)

12/26/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Mid-Alliance Ins Assoc, LLC 5600 So 48th St, Suite 114 Lincoln, NE 68516-4105 Robert K Marshall	Phone: 402-421-7800 Fax: 402-421-7832	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): E-MAIL ADDRESS: FAX (A/C, No):																				
	<table border="1"> <thead> <tr> <th colspan="2">INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A : Owners Insurance Company</td> <td></td> <td>32700</td> </tr> <tr> <td>INSURER B : Auto-Owners Insurance Group</td> <td></td> <td>18988</td> </tr> <tr> <td>INSURER C : Lloyd's of London</td> <td></td> <td>32727</td> </tr> <tr> <td>INSURER D :</td> <td></td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A : Owners Insurance Company		32700	INSURER B : Auto-Owners Insurance Group		18988	INSURER C : Lloyd's of London		32727	INSURER D :			INSURER E :			INSURER F :	
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INSURER F :																						
<b>INSURED</b> Great Plains Appraisal Co Thomas Kubert 115 Cherry Hill Blvd Lincoln, NE 68510-2639																						

**COVERAGES**                      **CERTIFICATE NUMBER:**                      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS				
A	GENERAL LIABILITY			4971117800	01/24/2018	01/24/2019	EACH OCCURRENCE	\$ 2,000,000			
	<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY	X					DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000			
	<input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR						MED EXP (Any one person)	\$ 10,000			
	X Business Owners						PERSONAL & ADV INJURY	\$ Included			
	GEN'L AGGREGATE LIMIT APPLIES PER:									GENERAL AGGREGATE	\$ 4,000,000
	X POLICY	<input type="checkbox"/> PRO-JECT	<input type="checkbox"/> LOC							PRODUCTS - COMP/OP AGG	\$ 4,000,000
											\$
A	AUTOMOBILE LIABILITY			4971117800	01/24/2018	01/24/2019	COMBINED SINGLE LIMIT (Ea accident)	\$ 2,000,000			
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person)	\$			
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident)	\$			
	X HIRED AUTOS	X NON-OWNED AUTOS					PROPERTY DAMAGE (Per accident)	\$			
								\$			
	UMBRELLA LIAB					EACH OCCURRENCE	\$				
	EXCESS LIAB					AGGREGATE	\$				
	DED						\$				
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			39057167	01/24/2018	01/24/2019	X WC STATUTORY LIMITS	OTH-ER			
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y/N	N/A				E.L. EACH ACCIDENT	\$ 500,000			
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	\$ 500,000			
C	Professional Liab			MPL141654217	02/20/2017	02/20/2018	E&O	1,000,000			
							Ded	5,000			

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

County of Lancaster, Nebraska is an Additional Insured on the General Liability. Waiver of Subrogation applies on the Work Comp.

<b>CERTIFICATE HOLDER</b>  County of Lancaster, Nebraska 555 S 10th St. Lincoln, NE 68508	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE <i>Gaura Helger</i>
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## AGREEMENT FOR APPRAISAL SERVICES

THIS AGREEMENT is made and entered into by and between the County of Lancaster, hereinafter referred to as "County," and Great Plains Appraisal, Inc., hereinafter referred to as "Great Plains".

WHEREAS, during the month of August, 2017, the County, through the Lancaster County Board of Equalization ("BOE"), set values for all parcels of taxable real estate in Lancaster County for tax purposes for the 2017 tax year as required by state law;

WHEREAS, Lancaster County taxpayers have filed appeals with the Nebraska Tax Equalization and Review Commission ("TERC"), contesting the values set for their properties by the BOE for tax purposes for the 2017 tax year; and

WHEREAS, the County wishes to obtain the services of qualified professional appraisers to assist the Lancaster County Assessor's Office in performing the appraisal functions necessary to process the TERC appeals for the 2017 tax year, and any other TERC cases for previous tax years that have not yet been completed;

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

1. The Term of this contract shall consist of the Initial Term and any Renewal Term or Renewal Terms. The Initial Term of this contract shall be effective for four years from the date of execution by both parties, or until all the TERC cases from previous tax years through 2017 tax year have been completed, whichever occurs first. If the Initial Term concludes four years from the date of execution by both parties, and upon the conclusion of any Renewal Term thereafter, the contract shall automatically renew for a period of ninety days (each such ninety-day term constituting a "Renewal Term") unless and until terminated by County providing written notice of termination to Great Plains at least 30 days prior to the beginning of a subsequent Renewal Term. In the event of a party's failure to materially perform any duty, obligation, or undertaking required by this contract, the other party shall provide the party with written notice of the party's failure to materially perform any duty, obligation, or undertaking required by this contract, and shall provide the party with 30 days to cure failure to perform. If the party's failure to perform is not cured within 30 days, then the other party may terminate the contract upon written notice to the party. During the Term of the contract, Great Plains will provide the County with appraisal services necessary to process the TERC appeals for the 2017 tax year, and any other TERC cases for previous tax years that have not yet been completed, which appraisal services shall include, but not be limited to, the following:

- (a) Consultation with County officials regarding pending appeals;

- (b) Inspection of properties and/or review of public records;
- (c) Preliminary analyses to estimate value ranges for subject properties;
- (d) Meeting and discussing property and valuation issues with owners and/or their representatives;
- (e) Preparation of detailed analyses regarding properties, including collection of market data and pertinent data from owners;
- (f) Preparation of formal appraisal reports and/or related documents for use at TERC hearings; and
- (g) Provision of testimony at TERC hearings.

2. All services provided by Great Plains will be performed by appropriately qualified employees. Great Plains may also subcontract for service subject to the prior approval of the County, through the Lancaster County Assessor's Office. All services will be performed in a timely manner and appraisal services will be in compliance with generally recognized and accepted standards of the appraisal profession, including the Uniform Standards of Professional Practice, as well as all applicable provisions of state and federal law.

3. The determinations regarding which cases Great Plains will work on, and the scope of services to be provided on those cases, will be made by the Lancaster County Assessor's Office. Great Plains will notify the Assessor's Office as soon as practicable of any potential conflicts that would prevent it from working on any particular case or cases.

4. All completed appraisal reports generated by Great Plains in the course of providing services pursuant to this Agreement shall be considered the property of the County, and may be utilized by the County for any purpose or purposes permitted by applicable legal provisions and appraisal standards. Notwithstanding the conclusion or termination of this Agreement, Great Plains, at the option of the County, shall provide appraisal services, as described in Section 1 of this Agreement, on any uncompleted TERC cases from the 2017 tax year or previous tax years. The County's exercise of the option provided for in this Section 4 shall be treated as a Renewal Term pursuant to Section 1 of this Agreement. With respect to any uncompleted TERC cases from the 2017 tax year or previous tax years for which the County does not exercise the option described in this Section 4, upon conclusion or termination of this Agreement, all completed appraisal reports generated by Great Plains in the course of providing services pursuant to this Agreement, and all documents provided by the County or appellants-taxpayers to Great Plains in the course of providing services pursuant to this Agreement, shall be turned over to the County not later than 30 days following the date of conclusion or termination of this Agreement.

5. Great Plains shall be compensated on an hourly basis for services provided pursuant hereto. The applicable hourly rates will be those contained in Attachment A, attached hereto and incorporated herein by this reference. Great Plains shall submit itemized billing statements to the County at least every 90 days detailing the services provided and the charges for such services. Payment for such services shall be made no later than 30 days following the County's receipt of the billing statements. The total compensation to be paid to Great Plains for services pursuant to this Agreement shall not exceed \$200,000.00 without the express prior consent of the Board of County Commissioners given during a regularly scheduled open public meeting of the Board.

6. The County shall cooperate with Great Plains by providing timely notice of hearing dates and related deadlines for the cases in which Great Plains is providing services. The County shall also furnish Great Plains with records, documents and other information in its possession relative to the properties which are the subject of the cases in which Great Plains is providing services.

7. The parties mutually acknowledge that this Agreement shall not create any employment relationship. Great Plains shall be an independent contractor, and its principals and employees shall not be considered employees of the County for any purpose. The compensation provided herein shall represent the total consideration to be paid by the County for the services to be provided, and the County shall not be responsible for payment or provision of insurance, fringe benefits, withholding, or any other expenses not specifically provided for herein.

8. Each party agrees to save and hold harmless, to the fullest extent allowed by law, the other party and its principals, officers and employees from and against all claims, demands, suits, actions, payments, liabilities, judgments and expenses (including court-ordered attorneys' fees), arising out of or resulting from the negligent or wrongful acts or omissions of their principals, officers, or employees in the performance of this Agreement. Nothing in this Agreement shall require either party to indemnify or hold harmless the other party from liability for the negligent or wrongful acts or omissions of said other party or its principals, officers or employees.

9. Each party shall maintain, throughout the duration of this Agreement, a policy or policies of insurance or self-insurance program sufficient in coverage and amount to fully satisfy any judgments and pay any and all liabilities, judgments and related expenses that may arise in connection with performance of this Agreement. At a minimum, such insurance shall include:

- (a) Workers' compensation insurance fully insuring its employees as required by law. Said insurance shall be obtained from an insurance company which is authorized to do business in the State of Nebraska.

- (b) General liability insurance, including coverage for bodily injury, wrongful death, personal injury and property damage. The minimum acceptable limits of liability to be provided by such insurance shall be as follows:

Bodily Injury/Property Damage	\$1,000,000 each occurrence
	\$2,000,000 aggregate
Personal Injury Damage	\$1,000,000 each occurrence
	\$2,000,000 aggregate

- (c) Great Plains shall require that all employees or subcontractors providing services hereunder maintain adequate insurance on any vehicles they utilize in connection with the provision of such services.

Great Plains shall not commence work pursuant to this Agreement until it has obtained all insurance required herein and has provided the County with proof of such insurance related to Items 9(a) and 9(b) in the form of a standard Acord Certificate of Insurance showing Lancaster County as an additional insured with respect to general liability. Great Plains shall immediately notify the County of any notice of cancellation, nonrenewal, or any material reduction in the insurance coverage evidenced in the required Certificate of Insurance.

10. Great Plains agrees that in providing services pursuant to this Agreement it will not discriminate against any employee, applicant for employment, or any other person on the basis of race, color, religion, sex, disability, national origin, age, marital status, or any other basis prohibited by applicable state or federal law.

11. The Agreement between Great Plains, found at County Contract Number C-16-0639, and any amendments or addenda thereto, are terminated at such time as this Agreement becomes effective. This Agreement constitutes the entire agreement and understanding between the Parties with respect to the subject matter hereof, and supersedes all prior and contemporaneous verbal and written communications, agreements, assurances and understandings between the Parties with respect thereto. No amendments, additions or deletions to the Agreement shall be binding unless approved by both parties in writing

12. In accordance with Neb. Rev. Stat. §§ 4-108 through 4-114, Great Plains 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 State 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. Great Plains 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. Great Plains shall require any subcontractor to comply with the provisions of this section.

Executed by the County this 19 day of September, 2017.

BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

Jennifer J. Burkme  
Deborah  
Todd W. White  
Bill Allen  
James [Signature]

APPROVED as to form  
this 19 day of Sept, 2017.

[Signature]  
Deputy County Attorney  
for JOE KELLY  
Lancaster County Attorney

Executed by Great Plains this 8<sup>th</sup> day of September, 2017.

By: [Signature]  
Name: Thomas W. Kubest  
Title: President

## Attachment "A"

The following individuals are employees of Great Plains Appraisal, Inc. who are credentialed appraisers in the State of Nebraska and may provide services in accordance with the "Agreement for Appraisal Services" to which this form is attached. The following schedule reflects the name of the individual employee and the fee schedule pursuant to Item 5 applicable under the terms of the "Agreement for Appraisal Services".

Name	Fee Schedule per hour of Contracted Services.
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
Jay Seiffert	\$70.00
Carlos Lopez	\$70.00
Clerical Services	\$33.00

(Effective 9/7/2017)



# CERTIFICATE OF LIABILITY INSURANCE

GREAT-5

OP ID: LH

DATE (MM/DD/YYYY)

03/31/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Mid-Alliance Ins Assoc, LLC 5600 So 48th St, Suite 114 Lincoln, NE 68516-4105 Robert K Marshall		Phone: 402-421-7800 Fax: 402-421-7832	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): E-MAIL: ADDRESS:	<b>FAX (A/C, No):</b>
<b>INSURED</b> Great Plains Appraisal Co Thomas Kubert 115 Cherry Hill Blvd Lincoln, NE 68510-2639		<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>
		<b>INSURER A: Owners Insurance Company</b>		<b>32700</b>
		<b>INSURER B: Auto-Owners Insurance Group</b>		<b>18988</b>
		<b>INSURER C: Lloyd's of London</b>		<b>32727</b>
		<b>INSURER D:</b>		
		<b>INSURER E:</b>		
		<b>INSURER F:</b>		

**COVERAGES**

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS

INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSURER	SUBROGATION	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<b>GENERAL LIABILITY</b> <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <input checked="" type="checkbox"/> <b>Business Owners</b>	X		4971117800	01/24/2017	01/24/2018	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ Included GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000
A	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON OWNED AUTOS			4971117800	01/24/2017	01/24/2018	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	X	39057167	01/24/2017	01/24/2018	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
C	<b>Professional Liab</b>			MOL141654217	02/20/2017	02/20/2018	E&O 1,000,000 Ded 5,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)  
 County of Lancaster, Nebraska is an Additional Insured on a primary and non-contributory basis on the General Liability. Waiver of Subrogation applies on the Work Comp.

**CERTIFICATE HOLDER****CANCELLATION**

COUNLA1

County of Lancaster, Nebraska  
 555 S 10th St.  
 Lincoln, NE 68508

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Worker's Compensation and Employers Liability Insurance Policy

## **WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT**

WC 00 03 13

We have the right to recover our payments from anyone liable for any injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule.

This agreement shall not operate directly or indirectly to benefit anyone not named in the Schedule.

### Schedule

**OLSSON ASSOCIATES  
ATTN STEVE BACKMAN  
1111 LINCOLN MALL  
LINCOLN NE 68508**

**COUNTY OF LANCASTER, NEBRASKA  
555 S 10TH ST  
LINCOLN, NE 68508**

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**  
**BUSINESSOWNERS ADDITIONAL INSURED ENDORSEMENT**

THIS ENDORSEMENT MODIFIES INSURANCE PROVIDED UNDER THE BUSINESSOWNERS LIABILITY COVERAGE FORM.

SCHEDULE\*

Name of Person or Organization:

COUNTY OF LANCASTER, NEBRASKA

Address:

555 S 10TH ST  
LINCOLN NE 68508

Interest:

It is agreed:

WHO IS INSURED is amended as follows:

The person or organization shown above is an insured but only with respect to their liability:

1. to which this insurance applies; and
2. which arises out of the specific interest described above.

The limits of insurance for the additional insured are those specified in the written contract or agreement between the Insured and the person or organization named above, not to exceed the limits provided in this policy. These limits are inclusive of and not in addition to the limits of insurance shown in the Declarations.

All other terms and conditions of the policy apply.

\*If the information is not shown in the Schedule, it will be shown in the Declarations.

