## **AMENDMENT**

This Amendment is entered into this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_, 2019, by and between Great Plains Appraisal, Inc., hereinafter referred to as "Referee Coordinator," and the County of Lancaster, Nebraska, hereinafter referred to as "the County." Collectively the County and the Referee Coordinator may be referred to as "Parties", and individually each may be referred to as a "Party".

WHEREAS, on March 26, 2019, the Parties entered into an Agreement pursuant to County Contract No. C-19-0243 for the provision of Referee Coordinator services to assist the Lancaster County Board of Equalization to review and decide written protests filed pursuant to Neb. Rev. Stat. § 77-1502; and

WHEREAS, the Parties wish to amend the Agreement to include certain Referee services and related Clerical Services within the scope of the Agreement;

NOW, THEREFORE, in consideration of the mutual covenants contained in the Agreement and herein, it is agreed between the Parties as follows:

- 1) The Agreement is hereby amended by inserting the following new Paragraph 22:
  - 22. Referee Coordinator may appoint one or more suitable persons employed by Referee Coordinator to act as Referees to hear protests. Each person so appointed shall be a "Referee Coordinator's Referee." Referee Coordinator also may appoint one or more suitable persons employed by Referee Coordinator to provide related Clerical Services to Referee Coordinator's Referee.
    - a. Referee Coordinator's Referee, as such services are required, shall conduct hearings and make findings pursuant to Neb. Rev. Stat. § 77-1502. Referee Coordinator's Referee shall hear said protests in the manner provided for the hearing of protests by the Board of Equalization. In providing services pursuant to this Agreement, Referee Coordinator's Referee and any individual providing related Clerical Services shall be under the direct supervision and control of the Referee Coordinator. All services provided by Referee Coordinator's Referee, and by any individual providing related Clerical Services, shall be in strict compliance with the directions of the Referee Coordinator.
    - b. Referee Coordinator shall be reimbursed for the working hours of each Referee Coordinator's Referee pursuant to Paragraph 2 of this Agreement, including the rates for Referees provided in Attachment B. Referee Coordinator shall be reimbursed for the working hours of individuals appointed to provide related Clerical Services pursuant to Paragraph 2 of this Agreement, including the rates for Clerical Services provided in Attachment B. 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 Coordinator may be reimbursed fifty-eight and one-half (\$0.585) cents per mile for mileage for Referee Coordinator's Referees for use of a personal vehicle for those purposes that are necessary and directly related to the provision of the services provided pursuant to the terms of this Agreement. Referee Coordinator's Referee shall not commence work under this Agreement until he/she has been directed to do so by the Referee Coordinator and has provided the Referee Coordinator with proper proof of automobile insurance.

- c. It is specifically understood and agreed that Referee Coordinator's Referee, and any individual providing related Clerical Services, shall be an independent contractor of the County and shall not be an employee of the County. The compensation to be paid Referee Coordinator for the services of Referee Coordinator's Referees and related Clerical Services shall represent the sole consideration for the services of Referee Coordinator's Referee and those individuals providing related Clerical Services, except as specifically provided in this Agreement, and 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 to Referee Coordinator's Referee or those individuals providing related Clerical Services. Referee Coordinator shall invoice County for the provision of Referee Coordinator's Referee services and related Clerical Services pursuant to Paragraph 15 of this Agreement.
- d. It is hereby specifically understood and agreed that any protests in which Referee Coordinator's Referee, or any agent, employee, or business associate of Referee Coordinator's 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 Coordinator's Referee. In such cases, Referee Coordinator's 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.
- e. All documents received or prepared by the Referee Coordinator's Referee in connection with the services provided pursuant to the terms of this Agreement, including those documents received or prepared by individuals providing related Clerical Services, 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 date of the Board of Equalization's final hearing on protests.

EXECUTED this _	6	_day of	, 2019, by Referee Coordinator.
			BY:
			NAME: Cody Gentes
			TITLE: Prosell, Great Plains
			Appeisal

EXECUTED this	day of	, 2019, by County.
		BY: THE BOARD OF COUNTY COMMISSIONERS OF LANCASTER COUNTY, NEBRASKA
APPROVED AS TO FORM this day of		
Deputy County Attorney for PATRICK F. CONDON. C		