RESOLUTION APPROVING STANDARD BOARD OF EQUALIZATION REFEEEE AGREEMENT

WHEREAS, Neb. Rev. Stat. §77-1502 requires that the Sarpy County Board of Equalization meet for the purposes of reviewing and deciding written protests filed on or after June 1 and on or before July 25 of each year; and,

WHEREAS, Neb. Rev. Stat. §77-1502.01 authorizes the Board of Equalization to appoint one or more suitable persons to act as referees to hear property valuation protests in the first instance and upon the conclusion of the hearing in each case, such Referee shall transmit to the Board of Equalization all papers relating to the case, together with his or her findings and recommendations in writing; and,

WHEREAS, Sarpy County has determined that licensed appraisers possess the required skills, experience, education, and competency to perform said services, and the County desires to engage such individuals as Referees; and,

WHEREAS, it is in the best interests of the County to standardize an agreement outlining the specifics terms under which each Referee shall act.

NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF EQUALIZATION THAT this Board hereby approves the standard Board of Equalization Referee Agreement, attached hereto.

The above Resolution was approved by a vote of the Sarpy County Board of Equalization at a public meeting duly held in accordance with applicable law on the ___ day of __________, 2018.

Sarpy County Board of Equalization Chairman

Attest

County Clerk

[Seal]
June 13, 2018

Sarpy County Board of Equalization

RE: BOE Referee Hearings and BOE Policies and Procedures

The Sarpy County Clerk recommended and you approved hiring a “Referee Coordinator” to help oversee the supervision and coordination of the referee property protest hearings this year and bring consistency and accuracy to the process. I have attached both the Coordinator and Referee Agreement as written by the County Attorney’s office.

State of Nebraska Certified General Licensed Appraiser Barry Couch (License #CG 220067) has agreed to contract with the county to coordinate activities for the 2018 Board of Equalization property valuation protest period. Services include:

Referee Coordinator Activities:
  1. Establish basic protest hearing guidelines (referee orientation, when to obtain Assessor information, when to recommend an inspection, etc.)
  2. Develop a review process designed to review and resolve protests recommendations that are not consistent with common practice
  3. Recruit referees when needed
  4. Monitor day-to-day referee activities
  5. Consult with referees when needed
  6. Act as referee when time permits
  7. Review all referee recommendations prior to presentation to BOE
  8. Coordinate and oversee all referee recommendations to the BOE
  9. Consult with the BOE at the final Board meeting

Post-hearing duties include:
  1. Analysis session with the Clerk and/or Board to discuss referee procedures and recommend improvements
  2. Prepare submission of a final Referee Process Report which:
     a. Summarizes the activities and procedures employed in the referee system – pros and cons
     b. Provides an assessment of the effectiveness of the referee process for Sarpy County
     c. Proposes appropriate suggestions and recommendations regarding the use and processes for hiring referees for BOE in the future
HEARING LOCATION:
The referee protest hearings are to be held off-site (may include day and evening hearing times, if needed) in order to accommodate the volume of protests regularly received and to afford each taxpayer many opportunities for a meaningful hearing before a qualified and impartial referee.

HEARING ATTENDEES:
The referee and protester(s) will attend these hearings. Prior to the hearings, the Assessor’s office provides additional comparable data for each property protested in support of their original valuation. The referee discusses the protesters information and evidence with them, reviews the Assessor’s supporting information, and makes a professional valuation recommendation to the BOE. The referees may contact the appraiser who reviewed the property for further input and clarification, if necessary.

REFEREE CONTRACTS:
The Coordinator and each referee shall be required to execute a separate agreement with the County and file it with the County Clerk. The Coordinator and all referees shall be independent contractors and will not be employees of the County.

HEARING COSTS:
The referees are paid $65 per hour for residential and $75 per hour for agricultural and commercial properties. The Coordinator’s hourly rate is $110 per hour and includes additional expertise and a higher-level oversight to the BOE process for the Board. Lancaster and Douglas County both utilize a “Coordinator” for overseeing their BOE referee processes.

We have received over 70 protests so far in the first two weeks and we continue to provide extensive information on the county website. This is the first year we have made the protest form 422 form-fillable and the citizens are able to submit their protests electronically on-line. We still accommodate anyone who prefers paper when they come to our office.

We had the County Attorney’s office review our “BOE Referee/Coordinator” agreements and they prepared the resolutions for your approval.

Sincerely,

Deb Houghtaling
Sarpy County Clerk
Board of Equalization REFEREE AGREEMENT

THIS AGREEMENT made and entered on ______________, between

_____________________________ (Referee) and Sarpy County

WHEREAS, Neb. Rev. Stat. § 77-1502 requires that the Sarpy County Board of Equalization (“Board of Equalization”) meet for the purpose of reviewing and deciding written protests filed on or after June 1 and on or before July 25 of each year; and,

WHEREAS, Neb. Rev. Stat. § 77-1502.01 authorizes the Board of Equalization to appoint one or more suitable persons to act as referees to hear property valuation protests in the first instance and upon the conclusion of the hearing in each case, such Referee shall transmit to the Board of Equalization all papers relating to the case, together with his or her findings and recommendations in writing; and,

WHEREAS, Sarpy County has determined that licensed appraisers possess the required skills, experience, education, and competency to perform said services, and the County desires to engage such individuals as Referees to perform services upon the terms provided herein.

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

1. County agrees to employ the Referee, as such services are required, to conduct hearings and make findings pursuant to Neb. Rev. Stat. § 77-1502.01. The Referee agrees to hear said protests in the manner provided for by the County Board of Equalization. In providing such services, the Referee shall be under the direct supervision and control of the Referee Coordinator. All services provided by the Referee shall be in strict compliance with the directions of said Referee Coordinator.

2. Referee agrees to perform the following services.
   a. The Referee shall be responsible for hearing property valuation protests in a fair and consistent manner, and for making findings and recommendations at the conclusion of each hearing.
   b. The Referee shall be responsible for submitting to the Referee Coordinator a written copy of their findings and recommendations for each protest hearing which clearly enumerates the reason(s) why the valuation has been modified from the assessed value or the reason(s) why the assessed value has remained unmodified. The reason(s) shall be consistent with the rule of law and shall be made to the best of the Referee’s capabilities considering the evidence presented.
   c. The Referee shall be available to appear, should their presence be required, before the Nebraska Tax Equalization and Review Commission (TERC) in the event that the taxpayer chooses to appeal the recommendation after it has been finalized by the Board of Equalization. This presence shall only be necessary if the Referee Coordinator is unable to appear regarding the matter.

3. For the services provided pursuant to the terms of this Agreement, County agrees to reimburse Referee as the rate of $ 65.00 per hour (Residential), $ 75.00 per hour (Agriculture; Commercial), and $ 100.00 per hour (TERC).
4. It is specifically understood and agreed that the Referee shall be an independent contractor and shall not be an employee of Sarpy County. The compensation to be paid to the Referee pursuant to the terms of paragraph 3 shall represent the sole consideration for the services for the Referee. The 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. The County shall not reimburse for services performed beyond the scope of job duties.

5. Referee shall be responsible for submitting to the County, through the County Clerk’s office, 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 County Clerk’s office, who may disallow any or all of the reimbursement claimed in the event that the 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 County Clerk’s office. The Referee will provide banking information to the County Clerk and authorize that the payment for services be transferred electronically to the account provided.

All payments by the County under this contract shall be made by electronic funds transfer (EFT) except as provided for below. As used in this clause, the term “EFT” refers to the funds transfer and may also include the payment information transfer. In the event the County is unable to release one or more payments by EFT, the Contractor agrees to accept payment by check or some other mutually agreeable method of payment.

6. 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 there from 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 Sarpy County.

7. The County Board of Equalization, through the County Clerk’s office, may terminate this Agreement at any time by giving written notice to the Referee and specifying the effective date of such termination.

8. It is hereby specifically understood and agreed that any protests in which the Referee or any agent, employee, or business associate of the 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, the Referee shall immediately declare a conflict of interest and shall inform the taxpayer that he or she will, at the discretion of the County Clerk’s office, have the protest heard by a disinterested Referee or directly by the Board of Equalization pursuant to the provisions of Neb. Rev. Stat. § 77-1502.

9. 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 turned over to the County at or before the time at which the Referee submits his or her itemized statement for reimbursement.

10. In connection with the performance of the activities provided herein, the parties agree that they shall not discriminate against any 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.
11. U.S. law requires companies to employ only individuals who may legally work in the United States – either U.S. citizens, or foreign citizens who have the necessary authorization. Accordingly, the Referee is required to submit IRS W-9 Form to the County Clerk.

Date Executed by Referee ______________ by: ____________________________________________

Date                   Referee Signature

Date Executed by Sarpy County ______________ by: ________________________________________

Date                   Chairman Signature

Attest: ___________________________

Sarpy County Clerk

Approved as to form:

________________________
Deputy Sarpy County Attorney