RESOLUTION APPROVING STANDARD BOARD OF EQUALIZATION REFEREE COORDINATOR 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, in order to accommodate the volume of property valuation protests in an expeditious manner and to afford each taxpayer ample opportunity for a meaningful hearing before a qualified individual at which their protest is treated fairly and consistently, the County has determined that it should seek a qualified Referee Coordinator to oversee the Referee process; and,

WHEREAS, it is in the best interests of the County to standardize an agreement outlining the specifics terms under which the Referee Coordinator 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 Coordinator 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 June, 2018.

Attest

SEAL

Sarpy County Board of Equalization Chairman

County Clerk
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; and,

WHEREAS, in order to accommodate the volume of protests in an expeditious manner and to afford each taxpayer ample opportunity for a meaningful hearing before a qualified individual at which their protest is treated fairly and consistently, the County has determined that it should seek a qualified Referee Coordinator to oversee the Referee process; and,

WHEREAS, in order to ensure that such oversight is beneficial to both the taxpayers and to the County, said Referee Coordinator must be qualified and willing to contract with the County to provide the necessary supervision and coordination of the referee activities for the current tax year.

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

1. County agrees to employ a Referee Coordinator to perform oversight services for the Board of Equalization process and the Referees hired to perform the initial property valuation protest hearings. In providing such oversight services, the Referee Coordinator shall be under the direct supervision and control of the County Clerk. All services provided by the Referee Coordinator shall be in strict compliance with the directions of said County Clerk’s office.

2. Referee Coordinator agrees to perform the following services.

   a. The Referee Coordinator, in coordination with the County Clerk and the Board of Equalization, shall be responsible for the recruitment, selection, and training of the individuals who will serve as Referees. Further, the Referee Coordinator, also in coordination with the County Clerk and the Board of Equalization, shall be responsible for the development and implementation of Referee procedures, including policies and procedures for hearing property valuation protests and the written findings and recommendations, and development of forms and other documents to be used throughout the hearing process. Additionally, the Referee Coordinator will conduct an orientation session to provide an overview of the Referee procedures with those County agencies involved in the property valuation protest process.

   b. The Referee Coordinator shall assign and monitor all Referee activities, and consult with Referees during the property valuation protest process in order to ensure that the rule of law
is followed when determining property valuations. Each Referee shall act in the best interest of fairness for Sarpy County.

c. The Referee Coordinator will act as a Referee at hearings when needed to assist with the volume of protests. In the performance of such duties, the Referee Coordinator shall be held to the same standard as all independent Referees employed for the property valuation protest process. When acting as Referee, the Referee Coordinator shall:

   i. 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.

   ii. Produce 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 Coordinator’s capabilities considering the evidence presented.

   iii. 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.

d. The Referee Coordinator shall be responsible for the coordination and oversight of all written findings and recommendations submitted to the Board of Equalization. The Referee Coordinator shall review all written findings and recommendations to ensure that they are complete to the standard required, and follow up with the appropriate Referee if any written submission is incomplete or insufficient.

e. The Referee Coordinator shall appear and be prepared to present information regarding any and all such submissions at any open sessions before the Board of Equalization in which recommendations are heard and finalized by the Board. The information presented shall be such information developed by the independent Referee assigned to the protest, any additional documentation created during the equalization process of the protests, and any information developed separately by the Referee Coordinator, if such information exists.

f. Should the Referee Coordinator identify instances in which valuations submitted by the independent Referees do not appear to be equalized across other similarly situated protest properties or are incorrect, the Referee Coordinator shall work with the Referee or Referees to address the inconsistencies. The Referee Coordinator and the Referee or Referees shall review the recommendations made to ensure that the methodology used is consistent and within the framework of the standards required. If the Referee Coordinator and the Referee or Referees are unable to come to an agreement regarding the recommended value of the property, the Referee Coordinator shall have the authority to modify the recommendation made to the Board of Equalization in order to maintain consistent application of the valuation standards. Documentation of all steps of the process shall be submitted to the Board of Equalization at the time the recommendations are heard.

g. The Referee Coordinator shall be responsible for the preparation and submission of a final report which provides an assessment of the effectiveness of the Referee system, and makes appropriate suggestions and recommendations regarding the structure of the Referee system in the future.
3. For the services provided pursuant to the terms of this Agreement, County agrees to reimburse Referee Coordinator at the rate of $110.00 per hour and $135.00 per hour for appearances before the Tax Equalization and Review Commission.

4. It is specifically understood and agreed that the Referee Coordinator shall be an independent contractor and shall not be an employee of Sarpy County. The compensation to be paid to the Referee Coordinator pursuant to the terms of paragraph 3 shall represent the sole consideration for the services for the Referee Coordinator. 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 Coordinator 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 Coordinator fails to provide such services in a proper and timely manner. The County shall reimburse Referee Coordinator within a reasonable time following receipt of said itemized statements approved by the County Clerk’s office. The Referee Coordinator will provide banking information to the County Clerk and authorize that the payment for services be transferred electronically to the account provided. Method of payment.

   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 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 there from 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 to indemnify or hold harmless the County for any losses, claims, damages, or 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 Coordinator and specifying the effective date of such termination.

8. It is hereby specifically understood and agreed that any protests in which the Referee Coordinator or any agent, employee, or business associate of the Referee Coordinator is involved on behalf of the taxpayer, either directly or indirectly, in any advisory, professional, or other capacity, shall not be heard by the Referee Coordinator. In such cases, the Referee Coordinator 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 Coordinator in connection with the services provided pursuant to the terms of this Agreement shall be considered the property of the County
and shall be turned over to the County at or before the time at which the Referee Coordinator 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 Coordinator is required to submit IRS W-9 Form to the County Clerk.

Date Executed by Referee Coordinator ______________ by: ________________________________
Date Referee Coordinator Signature

Date Executed by Sarpy County ________________ by: __________________________________
Date Chairman Signature

Attest: Approved as to form:

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Deputy Sarpy County Attorney

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Deputy Sarpy County Attorney

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Deputy Sarpy County Attorney

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Deputy Sarpy County Attorney

Sarpy County Clerk