



Lake Mac Assessment, LLC
PO Box 122
Ogallala NE 69153
Email: assessment@lakemacblue.com
Web: lakemacblue.com
Phone: 308.289.2142

Contract for Services

This contract is made by and between Lake Mac Assessment, LLC, PO Box 122, Ogallala, NE 69153-0122 (hereinafter "the Contractor") and Dodge County Board of Supervisors, 435 N Park, Fremont NE 68025 (hereinafter "the County").

The purpose of this contract is for the Contractor to provide narrative appraisal reports for 840 E 23rd Street, Fremont NE 68025 (Parcel #270138701) and 1531 N Bell Street, Fremont NE 68025 (Parcel #270028182). These appraisal reports will conclude the value opinion of "Market Value" retrospective to the assessment date of January 1, 2022.

Scope of Services

The Contractor agrees to provide three narrative market value appraisal reports retrospective as to assessment date January 1st, 2022. These appraisals will be a Summary Appraisal Report including the cost, market, and income approach to value. The Contractor will visit with owners and or managers of property, measure all improvements, and take new pictures of subject properties. The Contractor will also inspect and interview owner-managers of comparable properties. The Contractor will provide all appraisals by March 19th, 2024.

Compensation

The County agrees to pay the Contractor the amount of \$5,000 for the two appraisals.

Payment

Payment shall be made no later than 45 days after completion of the appraisals. The payment shall be made in full to Lake Mac Assessment, LLC, PO Box 122, Ogallala, NE 69153-0122.

Contract

Neither Contractor nor the County shall have the authority to change any provision of this contract without written consent of the other party. This contract documents represent the

entirety of the agreement between the parties and no other agreement shall be binding unless in writing, signed by parties, and approved by the Tax Commissioner.

Assignment of Contract

The Contractor shall not assign or transfer the contract, or any interest, without first receiving written approval from the County and then being approved by the Tax Commissioner.

Subcontractor

The parties agree that the Contractor may use a subcontractor to complete portions of the project. No subcontractor shall be used on this project without written consent approved by the County.

Manuals

The Contractor shall follow all manuals and guides prescribed by the Tax Commissioner.

Appraisal Changes

The Contractor will provide proposed appraisal changes and be available to hold informal meetings with property owners or lessees that are responsible for paying property taxes on the parcels.

Penalty

Failure to provide the two appraisals by March 19th, 2024 for this assignment will result in nonpayment of this contract. The Contractor shall not be liable for damages or penalty by reason of strike, explosion, war, fire, act of God, or any act or failure by the County CAMA system, the County Government, the State Government, or Federal Government which might delay or stop the progress of the work. Should the work be delayed or stopped due to any of the contingencies, the Contractor and County shall renegotiate a revised completion date.

Insurance

The Contractor shall carry public liability insurance through an insurance approved to do business in the State of Nebraska. The amount of the general liability insurance will be at least \$50,000.00 for each person, \$100,000 each accident for bodily injury, and \$25,000 for each

property damage accident. The insurance shall be through Adams Insurance Advisors and the County may request in writing a copy of these policies at any time. Proof of bond-ability is not required because funds are not advanced prior to the compensation of the work. The Contractor shall comply with all state and federal statutes and regulations related to taxation, workmen's compensation insurance, and unemployment insurance.

Hold Harmless

The Contractor shall defend, indemnify and hold harmless the County and its employees from all claims, demands, payments, suits, actions, recoveries and judgments of every kind and description brought or recovered against it, by reason of any act or omission of the contractor, its agents or employees in the execution of the work.

Nondiscrimination of Employment

The Nebraska Fair Employment Practice Act prohibits the contractor and any subcontractors of discriminating against any employee or applicant for employment, to be employed in the performance of such contracts, with respect to hire, tenure, terms, conditions or privileges of employment because of race, color, religion, sex, disability, or national origin.

The Contractor's signature to this contract is a guarantee of clients with Nebraska Fair Only Practice Act, and breach of this provision shall be regarded as a material breach of contract. The Contractor shall insert a similar provision and all subcontracts for service to be covered by any agreement resulting from this contract.

Independent Contractor

Contractor is and shall perform this contract as the independent contractor and as such shall have and maintain exclusive control and direction over all its employees, agents and operations. Neither the Contractor nor any person employed by the Contractor shall act, propose to act, or be deemed as anything other than an independent contractor. The Contractor assumes full and exclusive responsibility for the payment of all premiums, contributions, payroll taxes, Federal and State income taxes and other taxes now or hereafter required by any law or regulation and agree to comply with all applicable laws, regulations and orders of like nature.

Public Relations

The Contractor and the County will do its best to maintain and promote a good public relation. If there are any discrepancies noted from the field work in comparison to the recorded

assessment data, this information will be discussed with the Assessor and the County. This discrepancy will not publicly be announced. The contractor will not discuss value increase or decrease with taxpayers while in the field and will maintain a professional, courteous, and polite demeanor with the County's taxpayers.

County Board of Supervisor (Chairman)

Date Signed

County Board of Supervisor

Date Signed

County Board of Supervisor

Date Signed



January 9, 2024

Bryan E. Hill
Contractor
Lake Mac Assessment, LLC
PO Box 122
Ogallala, NE 69153-0122

Date Signed

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

January 11, 2024



Jim Pillen, Governor

Debbie Churchill
Dodge County Assessor
435 N Park Ave.
Room 202
Fremont, NE 68025

Dear Debbie,

An unsigned contract for appraisal services by and between Dodge County and Lake Mac Assessment, LLC has been reviewed. **This contract is approved as to content only.**

An unsigned contract does not meet all required sections of [Regulation 50, Assessment Process Regulations](#), concerning contracts for reappraisal. Reg-50-003.01C requires that a signed copy of the contract be forwarded to the Tax Commissioner for approval. [Neb. Rev. Stat. § 77-1301.01](#) provides that "No appraisal contract shall be valid until approved in writing by the Tax Commissioner". Please send the signed contract to pat.tech@nebraska.gov within 45 days of receipt of this letter. A signed copy of this contract received within 45 days will be deemed approved and will remain on file in this office as required by Reg-50-003.01C.

Thank you for your efforts in complying with Regulation 50, Assessment Process Regulations. If you have any questions, please contact Michelle Cruz in the Department of Revenue, Property Assessment Division at 402-471-5986 or Michelle.Cruz@nebraska.gov.

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott
Field Operations Manager
sarah.scott@nebraska.gov
308-221-6049

cc: Lake Mac Assessment, LLC
Barb Oswald, Dodge Field Liaison

Property Assessment Division
revenue.nebraska.gov/PAD

PO Box 98919
Lincoln, Nebraska 68509-8919
FAX 402-471-5993