



4900 OVERTON COMMONS COURT / FORT WORTH, TEXAS 76132-3687 / PHONE: (817) 926-7861 FAX: (817) 927-5314

July 24, 2024

Mr. Robert Simpson  
Scotts Bluff County Assessor  
1825 10th Street  
Gering, NE 69341

**Re:      Renewal Contract for Professional Appraisal Services  
         Scotts Bluff County, Nebraska**

Dear Assessor Simpson:

I hope this letter finds you well. We are writing you today to inform you that our current appraisal contract related to oil and gas mineral interests will expire at the end of 2024. Accordingly, enclosed are two (2) originals (duplicates) of a renewal contract for tax years 2025 and 2026.

The scope of service and all other contract terms and provisions have not changed from the previous contract. However, we are asking for a modest fee increase to help us defray the significant rise in just about every cost of doing business the last two years.

Should you have any questions regarding this proposed contract, please advise. If this contract is acceptable to you and your Board of County Commissioners or Supervisors, please execute both copies and then return one of them in the enclosed envelope. The other copy is for your file.

We appreciate having Scotts Bluff County as an important client to us and desire to continue providing quality professional services.

Very truly yours,

Rodney K. Kret, RPA  
Manager/Engineering Services

Enclosures

copy to: John Rutledge, Shannon Stary

CONTRACT FOR PROFESSIONAL APPRAISAL SERVICES  
TAX YEARS 2025 and 2026

STATE OF NEBRASKA           §  
COUNTY OF SCOTTS BLUFF   §

CLIENT COPY

**THIS CONTRACT**, made and entered into by and between **SCOTTS BLUFF COUNTY**, a governmental subdivision of the State of Nebraska, acting by and through its governing body, the **Board of County Commissioners**, ("County"), and **PRITCHARD & ABBOTT, INC.**, a professional appraisal firm, ("**Appraisal Firm**").

**W I T N E S S E T H**

**WHEREAS**, the Constitution of Nebraska specifically provides that taxes shall be levied by valuation uniformly and proportionately upon all tangible property; and,

**WHEREAS**, the Nebraska Legislature following the Constitutional Mandate of uniformity has provided that all property shall be valued at its actual value for purposes of taxation; and,

**WHEREAS**, the **Board of County Commissioners** has determined that it would be wise and in the best interest of **County** to employ experts skilled in the matter of appraising and valuing certain hereinafter described property located within the boundaries of **County** and subject to ad valorem taxes in said **County**, and to compile taxation data relating thereto for use by the **Assessor** and the **Board of County Commissioners** of said **County**; and,

**WHEREAS**, the **Board of County Commissioners** has found and determined and does hereby find and determine that **Appraisal Firm** has special skill and experience in appraising the types of property hereinafter described and that **Appraisal Firm** should be retained by **County** to assist it and its officials to comply with the provisions of the Constitution and Statutes of the State of Nebraska.

**NOW, THEREFORE, THE PARTIES HERETO HAVE AGREED AND DO CONTRACT AS FOLLOWS:**

**I. DEFINITIONS**

The terms used in this contract shall be defined as follows:

- A. "County" shall mean **SCOTTS BLUFF COUNTY, NEBRASKA**, acting by and through its **Board of County Commissioners**.
- B. "Appraisal Firm" shall mean **PRITCHARD & ABBOTT, INC.**, a professional appraisal consulting firm, whose address is 4900 Overton Commons Court, Fort Worth, Tarrant County, Texas 76132-3687.
- C. "Mineral Property" shall mean all properties producing oil, gas, coal, or other hydrocarbons, hard minerals (excluding sand, gravel and caliche) and all interests therein, including working interests, oil payments, overriding royalties, royalty interests and any other related interests.

**II. SCOPE OF WORK**

**Appraisal Firm** agrees to perform the following described appraisal and related services for the use and benefit of **County** as follows:

- A. **Appraisal Firm** will appraise all **Mineral Property** located in **County** for the tax year(s) **2025 and 2026** for ad valorem tax purposes.
- B. In the process of performing such appraisal services **Appraisal Firm** shall make such physical inspections as it deems necessary to complete the appraisals and will gather and compile as of January 1st of each of said years reasonably available information and data pertaining to the value of such properties.
- C. **Appraisal firm** agrees to follow all manuals and guides prescribed by the Tax Commissioner.
- D. **Appraisal Firm** will deliver the appraisals of the property covered by this contract and the data and information relating to the appraisals to **County** on or before March 1 of each year covered by this contract for the purpose of equalizing valuations of such properties with other properties in **County**.
- E. Unless otherwise specified and incorporated into this contract, **County** maintains the responsibility of issuing any formal notice of valuation change to taxpayers for an appraisal or update for which a formal notice would be required.

F. **Appraisal firm** agrees to propose and provide valuation changes corresponding to delivery of appraisals as discussed in Paragraph II. D herein and be available to hold informal meetings with property owners or associated fiduciary/lessees responsible for paying the property taxes.

G. **Appraisal Firm** will appear before the **Board of County Commissioners** when necessary as requested to present testimony and evidence as to the value of any property being protested, and will generally assist **County** in the equalization of values of property subject to this contract until final action is taken by the **Board of County Commissioners** fixing and equalizing the values for taxation for the tax years covered by this contract.

H. **Appraisal firm** agrees that all contract provisions discussed heretofore will end within twenty-four (24) months after the date of execution of this contract, if not otherwise specified herein with earlier termination date.

I. **Appraisal Firm** will provide to **County** additional services beyond those described hereinabove, at the rate of compensation provided for in Paragraph III. A. herein. Such services, which will be provided upon request, include but are not limited to the following:

(1) Professional services in connection with litigation arising from valuation determinations or orders of the **Board of County Commissioners**, such services to include, but not limited to research, studies, investigations, appraisals, consultation on legal or technical matters, reports, depositions, and testimony;

(2) Professional services in connection with bond promotions, including but not limited to research, studies, investigations, materials, reports, and letters;

(3) Professional services in connection with delinquent tax collection litigation, including but not limited to research, studies, investigations, appraisals, consultation, reports, depositions, and testimony; and

(4) Professional services in connection with appeals of market value studies of the **Nebraska Department of Revenue, Property Assessment Division**, including but not limited to research, studies, investigations, appraisals, reports, depositions, and testimony.

### III. FEES

A. **County** agrees to employ **Appraisal Firm** to perform the services as outlined hereinabove for the tax year(s) **2025 and 2026**. In consideration for the performance of these services **County** agrees and obligates itself to compensate **Appraisal Firm** a sum of money equal to:

**Two Thousand Four Hundred Dollars (\$ 2,400.00)** for the year **2025**; and

**Two Thousand Four Hundred Dollars (\$ 2,400.00)** for the year **2026**.

**County** further agrees and obligates itself to compensate **Appraisal Firm** for any additional services performed in accordance with Paragraph II. I, at the rate of **One Thousand One Hundred and Fifty Dollars (\$ 1,150.00)** per day, per person, plus actual out-of-pocket expenses incurred in the performance of such services. All payments shall be made upon receipt by **County** of itemized statements for such services.

B. The payments to be made hereunder by **County** to **Appraisal Firm** are in no way contingent upon the amount of or increase in the appraised, assessed, or taxable value of property to be appraised by **Appraisal Firm**.

C. **Appraisal firm** shall furnish office space and furniture, including all related supplies, for its employees in performance of this contract.

D. On or about **May 1** each year, **Appraisal Firm** will bill **County** for services performed. **County** will at any time same may become necessary, pass and enter of record such orders as may be proper and necessary to legalize and facilitate the payment of all sums due **Appraisal Firm**.

### IV. STIPULATIONS

**County** and **Appraisal Firm** further agree as follows:

A. Each will lend every assistance to the other in the effective performance of this contract.

B. Any language contained herein which might be construed to the contrary notwithstanding, if any word, phrase, sentence, paragraph or provision of this contract shall be for any reason declared or adjudicated to be invalid, such decision or adjudication shall not affect the validity of the remaining portions hereof.

C. The execution of this contract is authorized by proper resolution duly adopted by the **Board of County Commissioners** and subsequently approved by the Tax Commissioner pursuant to any applicable provisions of Title 350 Nebraska Administrative Code 50-004.

D. **Appraisal firm** agrees that no change in the contract, including an assignment or transfer of the contract, will be permitted except by written agreement of all parties including the Tax Commissioner.

E. **Appraisal firm** agrees that the **Board of County Commissioners** may require a performance bond in favor of the **County** in an amount determined by the county board. The performance bond shall be approved by the county attorney.

F. **Appraisal firm** agrees to secure and maintain liability insurance connected with performance of this contract. The amount of the general liability insurance shall be, at a minimum, fifty thousand (\$50,000.00) dollars each person, one hundred thousand (\$100,000.00) dollars each accident for bodily injury, and twenty-five thousand (\$25,000.00) dollars each property damage accident. **Appraisal firm** agrees to a greater amount of liability insurance if determined by the **County** and presented to **Appraisal Firm** for specific incorporation into this contract. **Appraisal firm** has currently secured general liability insurance with **Cincinnati Insurance Company**.

G. **Appraisal firm** is an equal opportunity employer and agrees to comply with all state and federal statutes and regulations related to taxation, workmen's compensation insurance, and unemployment insurance.

H. **Appraisal firm** shall not be liable for damages by reason of strike, explosion, war, fire, act of God, or any act or failure to act by officials of the county or state which might delay or stop progress of the work. Provisions shall be made for the renegotiation of the completion date on the happening of any of the above contingencies.

I. In the event the Nebraska Legislature enacts changes to the property tax statutes during the term of this contract which affect the services to be provided herein, the parties will re-examine the contract and renegotiate same, if necessary. Further, should there be a judicial interpretation of the Property Tax Laws of the State of Nebraska which affects the legality or validity of any portion of this contract, the parties will re-examine this contract and renegotiate same, if necessary.

J. And for the true and faithful performance of all agreements and covenants stated, the said parties hereto bind themselves, their successors and legal representatives, each to the other.

**IN WITNESS WHEREOF**, the parties to this agreement have hereunto set their hands on this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

**SCOTTS BLUFF COUNTY, NEBRASKA**  
**Board of County Commissioners**

\_\_\_\_\_  
**Chairman**

\_\_\_\_\_  
**County Clerk**

\_\_\_\_\_  
**County Assessor**

**PRITCHARD & ABBOTT, INC.**



By: \_\_\_\_\_  
**Rodney K. Kret, RPA**  
**Chairman, Board of Directors**

**Rodney K. Kret**

Digitally signed by Rodney K. Kret  
Date: 2024.07.24 11:04:35 -05'00'