



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 Scotts Bluff County, Nebraska, 1825 10th St, Gering, NE 69341 (hereinafter "the County").

The purpose of this contract is for the Contractor to provide appraisal services for the Scotts Bluff County Assessor. This contract will include services for the 2026 assessment year and 2027 assessment year.

For assessment year 2026 the contractor will complete a lot study for the commercial-industrial properties. This will result in new market driven land values for all commercial and industrial properties for assessment year 2026. Also, a review of the larger feed lots in the county will be completed, which will result in new market values for the 2026 assessment year.

For assessment year 2027, all of the improved commercial and industrial parcels will be reviewed in the field with new photos and measurements. This data will be entered into the CAMA system and new market driven depreciation tables will be built so all values will be table driven within the CAMA system.

In this contract, the Contractor also agrees to be available by phone and by email for the length of the contract to help the assessor with any questions that he may have.

The Contractor agrees to provide appraisal services that will include:

Scope of Services

- Review of all commercial-industrial land sales the last three years in the field
- Market area analysis of the county
- Land to building ratio study
- Abstracted land analysis
- Leasehold analysis
- ARC GIS mapping of the market area and sales

- Land models built into CAMA system
- Preliminary statistics
- Exterior inspection with new photos of all commercial, industrial, and feedlot buildings
- Verify measurement of all commercial, industrial, and feedlot buildings
- Interior inspection of buildings if necessary
- Update costing to the latest available in your CAMA system
- Remove user defined codes and replace with Marshall & Swift Codes
- Enter all data into CAMA system
- Make sure all data is linked to sketches and site plan
- Build depreciation tables according to your market
- Complete the cost approach to value
- Apply new values and verify new values in CAMA system
- All values will be driven from appraisal model in your CAMA system
- Complete final statistics
- A sales book and narrative report will be created for your office with all pertinent information from the reappraisal
- Complete all the pickup work for the commercial Industrial properties for 2027
- Up to 10 days of CBOE and or TERC protest hearing testimony and help
- All of this process will comply with all Nebraska revised statutes and regulations set by Property Assessment Division

Feed lots and land values for commercial-industrial will be set by March 19th, 2026 of the assessment year, a narrative sales book will be completed by May 1st, 2026. For the assessment year 2027 all commercial and industrial values will be set by March 19th, 2027 of the assessment year, a narrative sales book will be completed by May 1st, 2027.

All appraisal services set forth herein shall also be done in accordance with the Scotts Bluff Bid Information (2026 Commercial Lot Study and Feedlot Study) packet, a copy of which is hereto attached Appendix "A" and made part of this Contract incorporated by this reference. Such services and reports shall also be in compliance with the laws and standards of the State of Nebraska.

Compensation

The County agrees to pay the Contractor the amount of \$395,055 for the commercial reappraisal. The Contractor will bill the County \$200,000 in June 2025 and the remaining cost will be billed once the work has been completed.

Payment

Payment shall be made no later than 45 days after the date in which bill has been received in the office. 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. It is the intention of the parties that the appraisals and services contracted for are to be the personal services of the Contractor as named unless specifically allowed herein. Subletting or transferring the appraisal work contracted for in this Contract is expressly prohibited and failure to comply shall be deemed a material breach of contract.

Subcontractor

The contractor will hire an independent subcontractor for a majority of the data entry. The subcontractor will carry their own insurance. The data entry will be reviewed and confirmed by Contractor.

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 complete the work of this reappraisal as listed in "Scope of Services" and Appendix "A" 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 County may request in writing a copy of these policies at any time. The Contractor shall comply with all state and federal statutes and regulations related to taxation, workmen's compensation insurance, and unemployment insurance.

The Contractor shall include liability coverage addressing premises and operations, contractual, independent contractors, and products/completed operations. The coverage must protect against claims for damages resulting from bodily injury, including death, personal injury, and property damage. The minimum acceptable limits of liability shall be \$1,000,000 per each occurrence. If the coverage contains a general aggregate, such limit shall not be less than \$2,000,000. The products completed operations limit shall not be less than \$2,000,000. If written on a claims made form, the products completed operations coverage is to be maintained for two years after final payment.

The Contractor shall include liability coverage addressing claims for damages resulting from bodily injury, including death and property damage, which may arise from the operations of any owned, hired, or non-owned automobile. The minimum acceptable limit of liability shall be \$2,000,000 Combined Single Limit for each accident.

The County is to be named as an additional insured on the Commercial General Liability and Automobile Liability insurance coverages required under this section.

Certificate of Insurance. The Contractor shall furnish the County with a certificate(s) of insurance evidencing the coverages required in this section. Such certificate(s) shall specifically state that the insurance company or companies underwriting these insurance coverages shall give the County at least thirty (30) days written notice in the event of cancellation of, or material change in, any of the coverages. If the certificate(s) is shown to expire prior to completion of all the terms of this Agreement, the Contractor shall furnish a certificate(s) of insurance evidencing renewal of its coverage to the County.

Confidentiality

The appraisal reports to the County are agreed to be confidential between the parties hereto, and a breach of such confidence shall be considered a material breach of this Contract unless the disclosure of the contents of the report(s) from Contractor shall be agreed to by the parties herein or shall be in response to a subpoena or other lawful court order.

Default

If the Contractor defaults in its obligations under this Contract, the County may, at its discretion, exercise any remedy available by law or in equity. In addition to any other available remedy, the County may terminate this Contract immediately by written notice to the Contractor. The County shall pay the Contractor only for such performance as has been properly completed and is of use to the County.

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 Contractor's compliance with the Nebraska Fair Employment Practice Act, and E-Verify for employees. 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.

The Contractor agrees that it is a separate and independent enterprise from the County, that it has a full opportunity to find other business, that it has made its own investment in its business, and that it shall utilize a high level of skill necessary to perform the work. This Contract shall not be construed as creating any partnership, joint venture, or joint employment relationship between the Contractor and the County, and the County shall not be liable for any obligation incurred by the Contractor, including but not limited to unpaid minimum wages or overtime premiums. If the Contractor has employees, the Contractor further agrees to maintain at least the prescribed minimum workers' compensation insurance coverage for all of the Contractor's employees for the duration of this Contract. The Contractor agrees to furnish the County proof of workers' compensation insurance coverage upon request.

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.

Complete Agreement: Governing Law: Amendment

This Contract sets forth the entire agreement of the parties and supersedes all prior negotiations, discussions, and proposals. There are no promises, understandings, or agreements of any kind pertaining to this Contract other than those stated herein. This Contract will be construed, interpreted, governed and enforced under the laws of the State of Nebraska. This Contract may be amended at any time in writing upon the agreement and signature of both parties.

Savings Clause

If any provision(s) of this Contract is (are) determined to be unlawful or otherwise unenforceable, such determination, in and of itself, shall not affect the lawfulness or enforceability of any other provision of this Contract.

Both parties understand and agree that Appendix A attached hereto is hereby incorporated into the Contract by this reference.

IN WITNESS THEREOF, the parties hereto have caused these presents to be executed by their proper officials thereunto duly authorized as of the dated below indicated:

THE COUNTY OF SCOTTS BLUFF,

Chairman – Scotts Bluff County

Date Signed



April 11, 2025

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

Date Signed