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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>NEBRASKA<br/>ACCOUNTABILITY AND<br/>DISCLOSURE COMMISSION</b><br>1225 L St., Suite 400<br>P.O. Box 95086<br>Lincoln, NE 68509<br>(402) 471-2522<br><a href="https://nadc.nebraska.gov">https://nadc.nebraska.gov</a> | <h1 style="margin: 0;">STATEMENT<br/>OF<br/>FINANCIAL<br/>INTERESTS</h1> <div style="border: 2px solid black; padding: 5px; display: inline-block; margin: 10px 0;"> <b>Calendar Year 2024</b> </div> <p style="margin: 0;">NADC FORM C-1</p> | <div style="border: 1px solid black; padding: 2px;">POSTMARK<br/>DATE</div> <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> <div style="border: 1px solid black; padding: 5px; text-align: center; margin-top: 10px;">OFFICE USE ONLY</div> <div style="border: 1px solid black; padding: 10px; text-align: center; margin-top: 10px;"> <p style="color: blue; font-size: 1.2em;">RECEIVED</p> <p style="color: blue; font-size: 1.2em;">FEB 26 2025</p> <p style="color: blue; font-size: 0.8em;">NEBRASKA ACCOUNTABILITY<br/>and<br/>DISCLOSURE COMMISSION</p> </div> |
| BEFORE COMPLETING<br>READ FILING REQUIREMENTS                                                                                                                                                                           |                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

- This statement must cover all financial interests for the entire "calendar year" as noted above and not just as of year-end.
- Candidates for designated offices and holders of designated offices and positions must file this statement with the Commission. See Sections 1A and 1B of the instructions.
- Candidates (including incumbents) subject to this filing requirement must file this statement in order to have their names appear on the ballot. (See Instructions).
- Designated officeholders and holders of designated positions must file this statement with the Commission annually.
- Dollar values need not be report for any item, except Item 11.
- Persons who fail to file as required are subject to a civil penalty of up to \$5,000.

|                                                                                                                         |                                                                                                                                                                                                                                                    |                                            |                                   |                                         |
|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|-----------------------------------------|
| <b>ITEM 1</b>                                                                                                           | <b>YOUR NAME, ADDRESS AND PHONE NUMBER</b>                                                                                                                                                                                                         |                                            |                                   |                                         |
| Name                                                                                                                    | <u>Kuhn</u> <u>James</u> <u>David</u><br><small>LAST                              FIRST                              MIDDLE</small>                                                                                                                | Telephone No.                              | <u>402-471-7723</u>               |                                         |
| E-mail                                                                                                                  | <u>jim.kuhn@nebraska.gov</u>                                                                                                                                                                                                                       |                                            |                                   |                                         |
| Address                                                                                                                 | <u>4511 E Bismark Rd</u><br><small>STREET ADDRESS OR RURAL ROUTE</small>                                                                                                                                                                           | <u>Grand Island</u><br><small>CITY</small> | <u>NE</u><br><small>STATE</small> | <u>68801</u><br><small>ZIP CODE</small> |
| <b>ITEM 2</b>                                                                                                           | <b>OCCASION FOR FILING (Check Appropriate Box)</b>                                                                                                                                                                                                 |                                            |                                   |                                         |
|                                                                                                                         | <input type="checkbox"/> A candidate for elective office <input type="checkbox"/> Newly appointed to office or position<br><input checked="" type="checkbox"/> Annual officeholder's or state employee's report <input type="checkbox"/> Amendment |                                            |                                   |                                         |
| <b>ITEM 3</b>                                                                                                           | <b>OFFICE HELD &amp; TERM OF OFFICE (Incumbent elected/appointed officials and state employees. See 1B of instructions)</b>                                                                                                                        |                                            |                                   |                                         |
| List the office or position you currently hold which requires this filing.                                              |                                                                                                                                                                                                                                                    |                                            |                                   |                                         |
| Office or Position: <u>Commissioner</u>                                                                                 |                                                                                                                                                                                                                                                    | Term:                                      | <u>9/1/17</u>                     | <u>1/1/26</u>                           |
|                                                                                                                         |                                                                                                                                                                                                                                                    |                                            | <small>BEGINS</small>             | <small>ENDS</small>                     |
| Name of City, County, District, or State Agency: <u>Tax Equalization and Review Commission</u>                          |                                                                                                                                                                                                                                                    |                                            |                                   |                                         |
| <b>ITEM 4</b>                                                                                                           | <b>OFFICE SOUGHT (Candidates only. See 1A of instructions)</b>                                                                                                                                                                                     |                                            |                                   |                                         |
| List the office sought which requires this filing.                                                                      |                                                                                                                                                                                                                                                    |                                            |                                   |                                         |
| Office: _____                                                                                                           |                                                                                                                                                                                                                                                    |                                            |                                   |                                         |
| Name of City, County, District, or State Office: _____                                                                  |                                                                                                                                                                                                                                                    |                                            |                                   |                                         |
| <b>ITEM 5</b>                                                                                                           | <b>PERIOD COVERED BY THIS STATEMENT</b>                                                                                                                                                                                                            |                                            |                                   |                                         |
| This statement must cover all financial interests for the entire "preceding calendar year" and not just as of year-end. |                                                                                                                                                                                                                                                    |                                            |                                   |                                         |
| This statement covers the preceding calendar year January 1 through December 31, <u>2024</u>                            |                                                                                                                                                                                                                                                    |                                            |                                   |                                         |

**ITEM 6 SOURCES OF INCOME OF OVER \$1,000**

Income includes money or any other form of recompense constituting income under the Internal Revenue Code. (See definitions)

Name and address of any source\* (including an individual, business, body of government, political subdivision or body corporate) from which income of over \$1,000 was received.

List the nature of the source's business and the nature of the services you rendered or the circumstances under which income was received. NOTE: Do not list the amount of the income.

**Also include your Government position if you were paid more than \$1,000.**

1.) US Dept of Veteran Affairs

2957 Clairmont Rd, St 200 Atlanta, GA 30329

1a.) Hearing Loss Disability Payment

2.) The Roost Lodge LLC

43529 Drive 814, Anselmo NE 68801

2a.) Owner of Outfitter Business

3.) The Roost Deer LLC

43529 Dr 814, Anselmo NE 68813

3a.) Owner of Outfitter Business

4.) Tax Equalization and Review Commission

301 Centennial Mall South, 6<sup>th</sup> Floor, Lincoln NE 68509

4a.) Commissioner

\*NOTE: IF INCOME RESULTED FROM EMPLOYMENT BY, OPERATION OF OR PARTICIPATION IN A PROPRIETORSHIP, PARTNERSHIP, CORPORATION OR OTHER PERSON, LIST THE SAME AS THE SOURCE OF INCOME, BUT NOT THE PATRONS, CUSTOMERS, PATIENTS, OR CLIENTS THEREOF.

**ITEM 7 BUSINESSES WITH WHICH YOU ARE ASSOCIATED Including Non Profits (See definitions)**

Name and address of all businesses, organizations, or associations (profit and non-profit) with which you held a position of officer, director, limited liability company member, partner, or stockholder and any entity in which you held a position of trustee. Such reporting is required based on the position held, not on whether income was received. You need not report business associations which are otherwise listed under Item 6.

Name and Address of Business or Organization.

Nature of Association

**If you have nothing to report, write NONE**

1.) NONE

1a.) NONE

2.)

2a.)

3.)

3a.)

4.)

4a.)

5.)

5a.)

6.)

6a.)

7.)

7a.)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                              |                                                                                           |
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| <b>ITEM 8</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>REAL PROPERTY OF THE FILER IN NEBRASKA (Real property valued at less than \$1,000 and your personal residence need <i>not</i> be reported.)</b>                           |                                                                                           |
| <p>List all real property in Nebraska in your name or in which you have a direct ownership interest. The description required must be sufficient to identify the location of the property. Exceptions: You need <b>not</b> report real property owned by a business listed in Item 6 or 7, your personal residence or real property valued at less than \$1,000. Personal residence refers to your principal dwelling-house and adjacent land used for house-hold purposes, such as lawns and gardens.</p>                                                                                                                                             |                                                                                                                                                                              |                                                                                           |
| Location of Property<br>(Description or Address)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                              | Nature of Property<br>(such as: agricultural, commercial, industrial, residential-rental) |
| <b>If you have nothing to report, write NONE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                              |                                                                                           |
| The Roost Lodge LLC & The Roost Deer LLC. 43529 Dr 814, Anselmo NE 68813                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                              | Hunting Guide Business                                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                              |                                                                                           |
| <b>ITEM 9</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>OTHER FINANCIAL INTERESTS AND PROPERTY HELD DURING THE PERIOD OF THIS STATEMENT WHICH EXCEEDED A FAIR MARKET VALUE OF \$1,000 AT ANY TIME DURING THE REPORTING PERIOD</b> |                                                                                           |
| (a) List the names and addresses of the institutions in which you had checking and savings accounts and certificates of deposit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                              |                                                                                           |
| Financial Institution                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                              | Address                                                                                   |
| <b>If you have nothing to report, write NONE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                              |                                                                                           |
| Equitable Bank                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                              | 113 North Locust Street, Grand Island NE 68802                                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                              |                                                                                           |
| (b) List the names of the issuers of all stocks, bonds, and government securities, not otherwise listed under Items 6 or 7.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                              |                                                                                           |
| <b>If you have nothing to report, write NONE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                              |                                                                                           |
| State of Nebraska Retirement Account                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                              |                                                                                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                              |                                                                                           |
| (c) Describe other property owned or held for the production of income not otherwise disclosed in Items 6, 7, 8 or 9(a)(b). Include leaseholds and other interests in real estate, promissory notes and other obligations owed to you, beneficial interests in trusts and estates, cash value life insurance, IRAs, deferred income and retirement plans. Exception: Do <b>not</b> include accounts receivable, inventory, fixtures and equipment owned or used by a business listed in Items 6 & 7 or household goods, personal automobiles and other tangible personal property unless such property was held <b>primarily</b> for sale or exchange. |                                                                                                                                                                              |                                                                                           |
| <b>If you have nothing to report, write NONE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                              |                                                                                           |
| <p style="font-size: 1.5em; margin-left: 50px;">- None -</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                              |                                                                                           |

|                                                                                                                                                                                                                                                                                                                        |                                                                                                              |         |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|---------|--|
| <b>ITEM 10</b>                                                                                                                                                                                                                                                                                                         | <b>CREDITORS TO WHOM \$1,000 OR MORE WAS OWED OR GUARANTEED BY YOU OR A MEMBER OF YOUR IMMEDIATE FAMILY.</b> |         |  |
| Exception: Loans from a relative and land contracts which have been recorded with the County Clerk or Register of Deeds need not be reported. Accounts payable, debts arising out of retail installment transactions or loans made by a financial institution in the ordinary course of business need not be reported. |                                                                                                              |         |  |
| Name                                                                                                                                                                                                                                                                                                                   |                                                                                                              | Address |  |
| <b>If you have nothing to report, write NONE</b>                                                                                                                                                                                                                                                                       |                                                                                                              |         |  |
| NONE                                                                                                                                                                                                                                                                                                                   |                                                                                                              | NONE    |  |

  

|                                                  |                                                                                                                                                         |                               |                                                            |
|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------------------------------------------|
| <b>ITEM 11</b>                                   | <b>SOURCES OF GIFTS OF A VALUE OF MORE THAN \$100 RECEIVED EXCEPT GIFTS FROM RELATIVES. (See definitions) If you have nothing to report, write NONE</b> |                               |                                                            |
| Name and address of Donor                        | Occupation or nature of business of Donor                                                                                                               | Value of Gift (See Key Below) | Description of Gift and Circumstances or Occasion for Gift |
| <b>If you have nothing to report, write NONE</b> |                                                                                                                                                         |                               |                                                            |
| NONE                                             |                                                                                                                                                         | Choose Value:                 |                                                            |
|                                                  |                                                                                                                                                         | Choose Value:                 |                                                            |
|                                                  |                                                                                                                                                         | Choose Value:                 |                                                            |
|                                                  |                                                                                                                                                         | Choose Value:                 |                                                            |
|                                                  |                                                                                                                                                         | Choose Value:                 |                                                            |
|                                                  |                                                                                                                                                         | Choose Value:                 |                                                            |
|                                                  |                                                                                                                                                         | Choose Value:                 |                                                            |
|                                                  |                                                                                                                                                         | Choose Value:                 |                                                            |

The monetary value of each gift shall be categorized based on the good faith estimate of the filer. For each reported gift insert in the Value column the letter which corresponds to the value category of the gift. The value categories are:  
 A) \$100.01 to \$200; B) \$200.01 to \$500; C) \$500.01 to \$1,000; D) \$1,000.01 or more.

|                |                                                                                                      |
|----------------|------------------------------------------------------------------------------------------------------|
| <b>ITEM 12</b> | <b>SUPPLEMENTAL INFORMATION (please attach any supplemental info and note below to see attached)</b> |
|                |                                                                                                      |

|                                                                                                                                                             |                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| <b>ITEM 13</b>                                                                                                                                              | <b>SIGNATURE OF FILER AND DATE</b> |
| I hereby state that I have used all reasonable diligence in the preparation of this Statement and that to the best of my knowledge it is true and complete. |                                    |
| <br>(Signature of Filer)                                                  | 2/26/25<br>(Date)                  |

**Criminal Penalties:** Any person who files a statement knowing that information is false shall be guilty of a Class IV Felony, See §49-14,134, Nebraska Revised Statutes.