

State of Nebraska

Accountability and Disclosure Commission

P.O. BOX 95086
Lincoln, Nebraska 68509
www.nadc.nebraska.gov



Centre Terrace, 1225 L St. #400
Phone (402) 471-2522
Fax (402) 471-6599

March 7, 2024

Ronald Boruch
13065 N. Blvd.
P.O. Box 595
Osceola, NE 68651

Re: C-2 Potential Conflict of Interest Statement

Dear Commissioner Boruch,

This will acknowledge receipt of a C-2, Potential Conflict of Interest Statement ("Statement"), which you filed with the Nebraska Accountability and Disclosure Commission ("NADC") on Friday, March 1, 2024.

You are a County Commissioner in Polk County. Your Statement concerns an action which will be taken by the County Commission on Tuesday, March 19, 2024. You have said you intend to abstain from voting on the matter identified in your Statement.

As a County Commissioner, you are governed by the terms and requirements of Section 49-1499.03 of the Nebraska Political Accountability and Disclosure Act ("NPADA"). That Section provides in pertinent part that if you are required to, "take any action or make any decision in the discharge of [your] official duties that may cause financial benefit or detriment to [you], a member of [your] immediate family, or a business with which [you are] associated," then you should prepare and file with the NADC a written statement describing the matter. You have done this by filing your subject Statement with the NADC. The cited NPADA Section further provides that the NADC will advise you with respect to what action you should take under the circumstances.

Your Statement raises the question of whether you may take action on an invoice which will be presented to the County Board for materials which were provided by your son. It does not appear that you would have a direct financial interest in the question of payment to your son. Nor does it appear that you have a business association which will provide financial gain or detriment to you based upon whether the invoice is paid. The only question is whether your son is an "immediate family" member, as that phrase is defined in the NPADA.

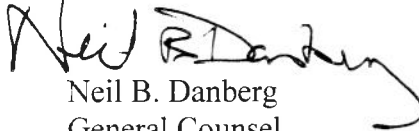
Section 49-1425 of the NPADA defines "immediate family," as a, "...child residing in an individual's household, a spouse of an individual, or an individual claimed by that individual or that individuals' spouse as a dependent for federal income tax purposes." In

our telephone conference on March 1st, you assured me that your son does not fall into the category of an "immediate family" member.

Based upon the information which you have provided, it does not appear that you would be prohibited from voting on your son's invoice since, strictly speaking, you do not have a conflict of interest. However, as we also discussed, often public officials who do not have a technical conflict of interest choose to abstain from taking action which involves family members where such action may be viewed as an "appearance" of conflict.

We thank you for filing the Statement. Please contact me directly at 402-471-0846, if you have any questions concerning this matter.

Very truly yours,


Neil B. Danberg
General Counsel

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION 1225 L St., Suite 400 P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522	POTENTIAL CONFLICT OF INTEREST STATEMENT NADC FORM C-2	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; padding: 2px;">POSTMARK DATE</td> <td style="padding: 2px;">2/29/24</td> </tr> <tr> <td style="padding: 2px;">MICROFILM NUMBER</td> <td style="padding: 2px;"></td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 2px;">OFFICE USE ONLY</td> </tr> <tr> <td colspan="2" style="height: 100px; vertical-align: bottom; text-align: right; padding: 10px;">5</td> </tr> </table>	POSTMARK DATE	2/29/24	MICROFILM NUMBER		OFFICE USE ONLY		5	
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5										
BEFORE COMPLETING THIS FORM READ THE FILING REQUIREMENTS ON PAGE 3										
- An official or employee of the executive branch of state government or any other official or employee required to file Statements of Financial Interests must file this form if he or she has a potential conflict of interest. - Elected officials of school districts and elected officials of villages and cities (except Omaha and Lincoln) should not use this form. Use Potential Conflict of Interest Statement Form C-2A. - File this Potential Conflict of Interest Statement with the Nebraska Accountability and Disclosure Commission and with your immediate superior (if any) whenever a potential conflict of interest situation arises. - Persons who fail to disclose a potential conflict of interest or who otherwise do not comply with the law are subject to penalties.										
ITEM 1	NAME, ADDRESS AND TELEPHONE NUMBER									
Name <u>Boruch</u> <u>Ronald</u> <u>R.</u> Telephone No. <u>402-563-4403</u> Last First Middle										
Address <u>13065 N Blvd., PO Box 595</u> <u>Osceola</u> <u>NE</u> <u>68651</u> STREET ADDRESS OR RURAL ROUTE City STATE ZIP CODE										
ITEM 2	TITLE, AGENCY, ADDRESS, PHONE AND SUPERIOR									
Your Title <u>County Commissioner</u> Agency <u>Polk County</u>										
Agency Address <u>PO Box 276, Osceola, NE 68651</u> Agency Phone <u>402-747-5431</u>										
Name of Immediate Superior <u>N/A</u> Title <u>N/A</u>										
ITEM 3	DESCRIBE POTENTIAL CONFLICT OF INTEREST IN DETAIL (Use Item 7 Continuation, if necessary)									
Date action is to be taken or decision is to be made: <u>3-19-2024</u>										
Description of Potential Conflict: The Polk County Road Department purchased crushed concrete for a road project from my son, Nathan. The invoice will be presented at the March 19th County Board meeting for approval and payment. I will not make or second the motion to pay the claim (it will be segregated from the other claims presented for payment) and I will abstain from voting on the motion.										

ITEM 4 PERSONS WHO MAY RECEIVE FINANCIAL BENEFIT OR DETRIMENT☐ You☒ Member of your Immediate Family: Nathan Boruch
NAME

Business With Which You

☐ Are Associated (See Definitions) _____
NAME OF BUSINESS**ITEM 5 NATURE OF FINANCIAL BENEFIT OR DETRIMENT**

purchase of crushed concrete from my son

ITEM 6 FOR MEMBERS OF THE LEGISLATURE ONLY

If you will not abstain from acting on a matter state why, despite the potential conflict, you intend to vote or otherwise participate.

ITEM 7 CONTINUATION

(SIGNATURE)

(DATE)