

# **State of Nebraska**

## **Accountability and Disclosure Commission**

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

May 21, 2024



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

Marvin Kohout  
1214 State Highway 15  
Dorchester, Nebraska 68465

Re: C-2 Potential Conflict of Interest Statement

Dear Mr. Kohout,

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 Wednesday, May 15, 2024. Following your filing, we were able to discuss the Statement in a telephone conversation on Monday, May 20, 2024.

You are a Saline County Commissioner. On Tuesday, May 28, 2024 you will be voting on the question of whether to accept or override the County Assessor's determination that a parcel of land owned by the Saline Center Lodge (hereinafter, the "Lodge") should be taxed.

In your Statement, you note that you and two other Commissioners are members or have immediate family members who are members of the Lodge. The question which you have posed in your Statement, is whether you and the other two members have a conflict of interest such that you may not vote on the question as described above.

The Nebraska Political Accountability and Disclosure Act ("NPADA"), at §49-1499.03(1) requires that a Potential Conflict of Interest Statement be filed under the following circumstances:

"An official of a political subdivision designated in section 49-1493 who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a members of his or her immediate family, or a business with which he she is associated...shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict...(1) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict..."

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The NPADA at §49-1493(10) includes, "An elected county official." You have complied with the cited Statute by filing the subject Statement.

We have reviewed the information which you have provided in the Statement, together with the information which we discussed on the telephone. Based upon that information, we do not see any direct financial benefit or detriment either to you or to the other members of the County Commission who are members of the Lodge based upon the subject vote. Nor does it appear that any family member will receive a benefit or detriment based upon said vote.

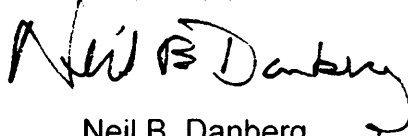
Although you and the other two members of the Board have an affiliation with the Lodge, that does not mean that you have a business association with the Lodge as defined in §49-1408 of the NPADA. Neither you nor the other two members are officers, directors, limited liability company members, or partners.

Based upon the foregoing discussion and analysis, we conclude that neither you, nor the other two Commissioners who have an affiliation with the Lodge, have a conflict of interest which would prevent you and the other two Commissioners from voting upon the subject issue.

In reaching this conclusion, we are relying upon our understanding, as we have expressed it in this letter, of the accuracy of information and facts which you have provided in your subject Statement and telephone conference. If our expressed understanding of these facts is incorrect or incomplete, please advise us immediately.

Thank you for your timely filing of the subject Statement. Please contact me directly if you have any questions concerning this opinion.

Very truly yours,

A handwritten signature in black ink that reads "Neil B. Danberg". The signature is stylized with a large, sweeping "N" and a cursive "Danberg".

Neil B. Danberg  
General Counsel

NBD/sI



**ITEM 4 PERSONS WHO MAY RECEIVE FINANCIAL BENEFIT OR DETRIMENT**☒ You☐ Member of your Immediate Family: \_\_\_\_\_

NAME

Business With Which You

☐ Are Associated (See Definitions) \_\_\_\_\_

NAME OF BUSINESS

**ITEM 5 NATURE OF FINANCIAL BENEFIT OR DETRIMENT****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.  
NNN

**ITEM 7 CONTINUATION**

(SIGNATURE)

(DATE)