

☾ **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

January 26, 2023

David Pierce  
51552 878 Rd  
Verdigre, NE 68783

Dear Mr. Pierce:

Reference is made to your letter of January 20, 2023 which we are treating as a Potential Conflict of Interest Statement. As I understand it, you are a member of the Knox County Board of Supervisors. You state that the Pierce family put several acres of irrigated land in CRP in 2021. You further state that the current assessment of the land shows it as irrigated land rather than dryland as should be the case for CRP acres. The matter of the proper classification of the land may come before the Knox County Board of Commissioners.

You wish to know if you would have a conflict of interest as to this matter. In my opinion, you would have a conflict of interest.

In your letter, you do not state your exact connection with the land, but for the purposes of this response I will assume you have a personal interest in it.

Section 49-1499.03 of the Nebraska Political Accountability and Disclosure Act (NPADA) provides that an official of a political subdivision designated in section 49-1493 (including an elected county official) has a potential conflict of interest if he or she is faced with taking an official action or making an official decision which may result in a financial benefit or detriment to: a) the public official; b) a member of his or her immediate family; or c) a business with which he or she is associated. This benefit or detriment must be distinguishable from that experienced by the general public or a broad segment of it.

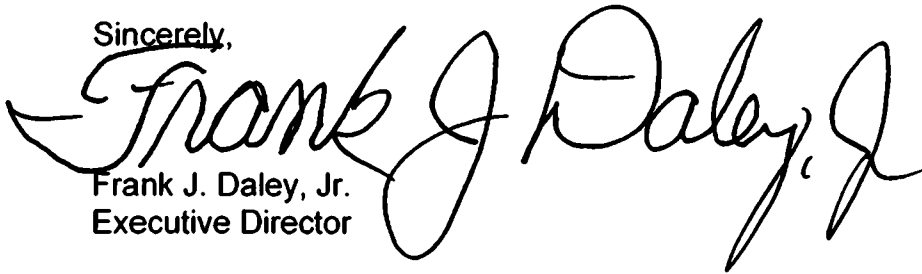
The reassessment of the land from irrigated land to dryland would have the effect of lowering its valuation and consequently the amount of the property tax assessed. Accordingly, there would be a financial effect on you and you have a conflict of interest.

Because you have a conflict of interest as to this matter, you should abstain from participating or voting on the matter if it comes before the county board. In your letter you indicate your intent to abstain.

David Pierce  
January 26, 2023  
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Please understand that this is a staff opinion only and not a formal Commission Advisory Opinion. It is based upon the facts that you have provided. If any of these stated facts are incorrect or incomplete, please advise me immediately as this could affect the stated conclusion.

Sincerely,

A handwritten signature in black ink, reading "Frank J. Daley, Jr.", with a stylized flourish at the end.

Frank J. Daley, Jr.  
Executive Director

1-20-2023

DAVID PIERCE  
51552 8 NO  
VEROIGRE, NE  
68783

402-655-2240

NEBRASKA ACCOUNTABILITY AND  
DISCLOSURE COMMISSION

RECEIVED

1/23/23  
JAN 25 2023

NEBRASKA ACCOUNTABILITY  
DISCLOSURE COMMISSION

MY NAME IS DAVID PIERCE AND I  
SERVE AS A KNOX COUNTY SUPERVISOR.

I AM DISCLOSING A POSSIBLE  
CONFLICT OF INTEREST I MIGHT HAVE WITH  
A SITUATION THAT MAY COME BEFORE THE  
BOARD.

THE PIERCE FAMILY PUT SEVERAL  
ACRES OF IRRIGATED FARM GROUND INTO  
CRP IN THE FALL OF 2021. THIS LAND  
IS IN SOUTHWEST KNOX COUNTY IN WALNUT GROVE  
TOWNSHIP. THROUGH THE YEAR 2022 THE  
PIERCE FAMILY THOUGHT PROPER NOTICE HAD  
BEEN GIVEN TO THE ASSESSOR'S OFFICE TO CHANGE  
THE TAX STATUS OF THESE ACRES FROM IRRIGATED  
TO DRY LAND. THE TAXES REMAINED ON AN  
IRRIGATED BASIS. THIS MATTER MAY COME  
BEFORE THE BOARD OF SUPERVISORS. AND THE  
BOARD OF EQUALIZATION. MY INTENTION IS TO  
REFRAIN FROM DISCUSSION AND VOTING ON THIS  
MATTER.

THANK YOU

David L. Pierce