

State of Nebraska

Accountability and Disclosure Commission

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



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

April 14, 2026

Jeff Reed
724 162nd Street
Dakota City, NE 68731

Re: C-2 Potential Conflict of Interest Statement

Dear Mr. Reed,

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 Thursday, April 9, 2026.

You are a Dakota County Commissioner. In your Statement, you note that you have a letter of intent to sell your personal residence to an organization known as Knife River. This letter is contingent upon Knife River receiving all government and zoning approvals on the land right next to yours. The Commissioners will be voting on approving the zoning change for the land next to yours at a meeting on April 13, 2026. Although that date has now passed, we will address your Statement filed before said date.

As a member of the Commission, you are governed by the terms and requirements of Section 49-1499.03(1) 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.

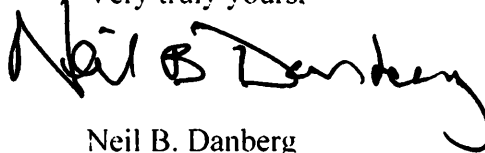
Based upon the foregoing facts and circumstances, we do find a financial interest for yourself as a consequence of the action taken on the zoning change for the land which Knife River is seeking. Your vote on the zoning change would result in a financial benefit or detriment based upon said decision.

Consequently, it is our opinion that you would have a conflict of interest, under the terms of the NPADA, with respect to any action or decision which you would be required to take concerning the application change, as you have described. Accordingly, we conclude that you should recuse yourself with respect to the Commission's consideration of the described Knife River zoning application.

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. 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, appearing to read "Neil B. Danberg". The signature is fluid and cursive, with a large, sweeping flourish at the end.

Neil B. Danberg
General Counsel

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522 https://nadc.nebraska.gov	POTENTIAL CONFLICT OF INTEREST STATEMENT NADC FORM C-2	POSTMARK DATE <u>4/09/2026</u> <u>EM</u>
BEFORE COMPLETING THIS FORM READ THE FILING REQUIREMENTS ON PAGE 3		OFFICE USE ONLY RECEIVED APR 10 2026 NEBRASKA ACCOUNTABILITY and DISCLOSURE COMMISSION

- An official or employee of the executive branch of state government or any other official or employee required to file a Statement of Financial Interests (Form C-1) must file this form if he or she has a potential conflict of interest.
- All other public officials who have a potential conflict of interest would file a Potential Conflict of Interest Statement Form C-2A. Additionally, any employee of a political subdivision whose annual salary and benefits exceed \$150,000 must file a Potential Conflict of Interest Statement Form C-2A if he or she has a potential conflict.
- 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	Reed	Jeffrey	T	Telephone No.	712-490-0105
	Last	First	Middle		
Address	724 162 nd St		Dakota City	NE	68731
	STREET ADDRESS OR RURAL ROUTE		City	STATE	ZIP CODE

ITEM 2	TITLE, AGENCY, ADDRESS, PHONE AND SUPERIOR			
Your Title	Dakota County Commissioner		Agency	County Government
Agency Address	1601 Broadway, PO Box 39		Agency Phone	402-987-2190
Name of Immediate Superior			Title	

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>4-13-26</u>	
Description of Potential Conflict: I have a LOI (letter of intent) to sell my personal residence to Knife River if Knife River receives all government and zoning approvals on the land right next to me. Commissioners are one agency that will need to approve the zoning change for the land Knife River is looking at locating.	

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

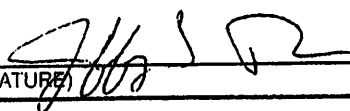
If Knife River receives all zoning changes and permits to locate their business to the land next to my personal residence, there is a signed LOI to purchase my property.

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)

4-9-26