

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

Synopsis Case #26-08

Action Taken on August 21, 2026

Respondent: Rose Nelson

The Respondent is Rose Nelson, who was the Morrill County Assessor. The Complainant is Steve Erdman, who is a resident of Bayard, Nebraska. The Complaint alleged that in 2025, the Respondent utilized public resources in her campaign to retain her position as Assessor. At that time, she was facing a recall campaign to remove her from her Assessor's office.

An investigation was conducted, which included a submission from the Respondent in which she said that any usage of public resources was limited, incidental, and minimal. A Report from the Nebraska Auditor of Public Accounts was considered, along with witness interviews, tending to show usage of public resources.

The Respondent was co-operative in the investigation, and she was represented by Attorney Robert Brenner of Gering, Nebraska.

The Respondent entered into a Settlement Agreement. Under the terms of the Agreement, the Respondent denied that she had intended to violate the terms of the Nebraska Political Accountability and Disclosure Act, but she admitted that there was sufficient evidence from which the Commission could find a violation of Section 49-14,101.02 of the Act: use of public resources for campaign purposes. She agreed to pay a civil penalty in the amount of \$625.00.

The Commission adopted the Settlement Agreement with six (6) Commissioners concurring, no Commissioners dissenting, and no Commissioners abstaining.

Violation: Pursuant to the Settlement Agreement, the Commission found a violation of §49-14,101.02 of the NPADA in 2025, and the Commission assessed a civil penalty in the amount of \$625.00.

Civil Penalty: \$625.00.

Attorney for the Commission: Neil B. Danberg

Synopsis Prepared by: Scott Danigole, Executive Director, NADC.

P.O. Box 95086, Lincoln, NE 68509 (402)-471-2522

BEFORE THE NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

ORDER

Steve Erdman v. Rose Nelson

Case #26-08

Now on this 21st day of August, 2026, this matter comes before the Nebraska Accountability and Disclosure Commission. Commissioners Christensen, Chung, Davis, Gloor, Spray and Sullivan are present with Commissioner Christensen presiding. The Respondents are not present. The Commission notes the submission of a proposed Settlement Agreement.

Whereupon, the Commission with six (6) Commissioners concurring, no Commissioners dissenting, and no Commissioners abstaining, finds that the attached Settlement Agreement should be and hereby is approved and incorporated into this Order. Pursuant to that Agreement, the Commission finds that the Respondent utilized public resources for campaign purposes in 2025 in violation of §49-14,101.02 of Nebraska Revised Statutes, as recited in the attached Settlement Agreement.

In accordance with the Settlement Agreement, the Commission imposes a civil penalty of \$625.00 upon the Respondent.

Issued this 21st day of August, 2026.

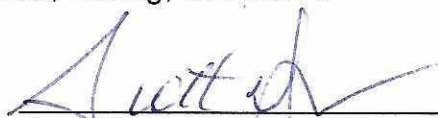
Nebraska Accountability and Disclosure Commission



Scott Danigole
Executive Director

Certificate of Service

I hereby certify that a copy of this Order was sent by certified U.S. Mail, postage prepaid, return receipt requested on this 21st day of August, 2025 to the following parties and at the following address: Rose Nelson, 9865 CR 101, Bridgeport, NE 69336; and Steve Erdman, 8527 L62A, Bayard, NE 69334; and by regular U.S. Mail, postage prepaid, to attorney Robert Brenner, 1915 10th Street, Gering, NE 69341.



Scott Danigole Executive Director

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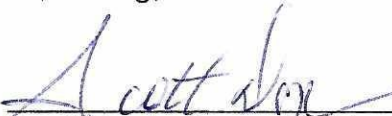
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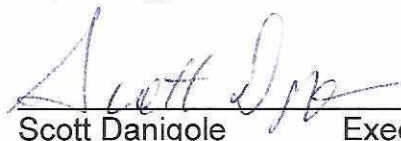
Nebraska Accountability and Disclosure Commission



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Executive Director

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Scott Danigole Executive Director

SETTLEMENT MEMORANDUM

Case #26-08

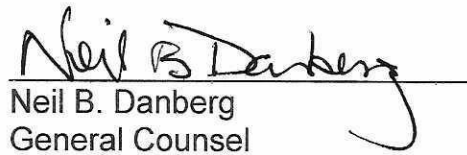
Steve Erdman v. Rose Nelson

- I. **Nature of the Case.** On March 11, 2026, the Complainant, Steve Erdman, filed a Complaint against the Respondent, Rose Nelson. The basis for the Complaint was that the Respondent had allegedly used public resources in her campaign to retain her position as Morrill County Assessor. At that time, she was facing a recall campaign to remove her from her Assessor position. The Complaint contained a brief excerpt from a Report prepared by the Auditor of Public Accounts ("APA"). The excerpt includes a denial by the Respondent of any significant usage of public resources, but she does admit to a limited use of resources to store a few documents related to the recall campaign. It should be noted that the Respondent was recalled through the recall campaign.
- II. **Notice of Preliminary Investigation.** A Notice of Preliminary Investigation was filed alleging that the Respondent had violated Section 49-14,101.02 by using public resources for campaign purposes.
- III. **Investigation.**
 - A. **Answer of Respondent.** The Respondent filed an Answer stating that she had used her work computer to print only 12 pages, and that her usage of public resources had been limited, incidental, and minimal.
 - B. **Interview with Derek Baumfalk.** Derek had been the individual who had prepared the excerpt attached to the Complaint (as noted above). His review of the computers and copiers in the Morrill County Assessor's Office led him to conclude that the Respondent had used these facilities more extensively than she admitted. He also noted use of the facilities to assist in her campaign to retain her seat in the recall campaign.
 - C. **Respondent retained an attorney to assist her—Robert Brenner of Gering, Nebraska.**
- IV. **Settlement Agreement.** After the Respondent had retained an attorney, we initiated discussions about resolving the case through a Settlement Agreement. After some negotiations, the Respondent, through her attorney, accepted the Commission's offer to settle the case. The Respondent denied that she had intended to violate the NPADA, but she admitted that there was sufficient

evidence from which the NADC could find a violation as alleged. She agreed to pay a civil penalty in the amount of \$625.00.

- V. Recommendation.** A copy of the proposed Settlement Agreement, signed by the Respondent, has been appended to this Memorandum as **Exhibit "A."** We recommend it's acceptance.

Respectfully submitted this 17th day of August, 2026.


Neil B. Danberg
General Counsel

BEFORE THE NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

IN THE MATTER OF:

CASE No. 26-08

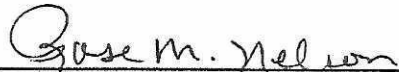
ROSE NELSON

SETTLEMENT AGREEMENT

- 1) Parties: The parties to this Settlement Agreement (hereinafter "Agreement") are the Nebraska Accountability and Disclosure Commission, hereinafter referred to as the "Commission" and Rose Nelson, hereinafter referred to as the "Respondent."
- 2) Jurisdiction: The Respondent acknowledges that the Commission has jurisdiction in this matter pursuant to the terms of Nebraska Statutes 49-1401 et seq., known as the Nebraska Political Accountability and Disclosure Act ("NPADA").
- 3) Intention: The parties hereby agree and intend that this Agreement shall constitute a waiver of any further proceedings in this matter, thereby resolving the matter without further delay and expense to the parties.
- 4) The Alleged Violation: In its Notice of Preliminary Investigation in this case, the Commission has alleged that the Respondent, as Morrill County Assessor, during 2025, used or authorized the use of Morrill County public resources for campaign purposes in violation of Section 49-14,101.02 of the Nebraska Statutes.
- 5) Stipulation: The Respondent and the Commission stipulate and agree that at the time of the alleged violations, the Respondent was a Morrill County Assessor.
- 6) The Alleged Violations, Agreement: The Respondent states that it was not her intent to violate the Nebraska Statute as alleged, but she agrees and stipulates that there is sufficient evidence to support the Commission's findings of a violation of the Nebraska Statute as listed in the Notice of Preliminary Investigation, and as stated in Paragraph 4, above. The Respondent further agrees that she will not contest the Commission's Order in this case.
- 7) Civil Penalty and Agreement: The parties have agreed that, in view of the Respondent's willingness to resolve this matter and accept the finding of the Commission in this case, the Commission will impose a civil penalty in this matter in the amount of \$625.00.
- 8) The Commission must approve this Agreement in order for it to be effective: The parties agree that for this Agreement to become effective, the Commission must approve it and enter an Order according to the terms of the Agreement.
- 9) Effective Date of Agreement: This Agreement shall not be binding upon the parties until the date it is approved by the Commission and the Commission issues an

Order in accordance with the terms of this Agreement. The date of the Order shall be deemed its effective date. If this Agreement is not approved by the Commission, this Agreement shall be void and may not be used in this or any other proceeding. The parties acknowledge that this Agreement and any subsequent Order shall be announced at an open public meeting of the Commission. The parties further acknowledge that, upon adoption, this Agreement, the Order, and the Commission's file pertaining to this matter shall become open and public.

- 10) Right to Address the Commission: The Respondent has a right to address the Commission on the matter of the approval of this Settlement Agreement.
- 11) Advice of Counsel: The Respondent acknowledges that she has had an opportunity to seek the advice of an attorney concerning this Agreement.



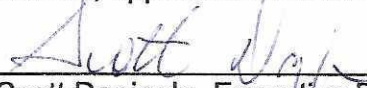
Rose Nelson

7-14-2026
Date



Robert M. Brenner, Attorney for Rose
Nelson, approved as to form only

7/14/2026
Date



Scott Danigole, Executive Director
Nebraska Accountability and Disclosure Commission

8-21-2026
Date