

September 15, 2024

To Whom it may concern,

Below is an account of my experience dealing with Robert Simpson as the County Assessor.

In May of 2024 after hearing that everyone's assessed values were going up, my wife and I decided to look at our home and land. We did notice that our 3.28 acres were being assessed at \$32,505 for the first acre and \$9,045 per acre for the remaining. We compared this to 5 other properties within the City of Gering with varying zoning and noticed quite a large difference. To summarize, two properties had the first acre valued at only \$5,000, one was valued at \$20,000 and two others valued at \$24,722.

Attached is a spreadsheet with the comparisons.

With these findings, we believed that we had a pretty good case for a decrease in value.

I scheduled a meeting with Robert and met with him in late June of 2024 with the plan to submit a protest form on the same day. I felt like the first meeting was good and that I had made our case towards getting a change to happen. I also brought to Robert's attention that we had re-platted a 1-acre lot to a 3/4-acre lot so we could sell the 3/4-acre lot. This effectively increased our lot from 3.28 acres to 3.53 acres. Robert indicated that it would take him a few days to look at the information that we had provided and he would call with findings. I did submit my protest form that day as well to follow the proper channels.

Robert then called my wife (Tracie had been working for him since March 6, 2024) into his office a few days later and explained to her that his plan was to convert our lot to a square footage evaluation which was going to increase the value substantially and that she should share that information with me. Tracie did not feel comfortable with that information because this was a big change and asked Robert to speak with me himself.

Robert called me to schedule a time, I believe it was the next day, to meet and discuss his changes. When I met with Robert the next day, the vibe in the room was entirely different. There were no pleasantries. He was quite cold and matter of fact as if I was in the wrong from the beginning. He explained that he needed to "Equalize" the neighborhood that we live in because we, along with 3 other lots surrounding us were the only ones with per acre valuations. His "proposal" on the valuations would be moving forward (starting in 2025) would be \$3.00/sq. ft. on 1-10,000 sq. ft., then a break on the next 10,001-25,000 and then another from 25,001 up. I just remember sitting there in disbelief that 3-4 days prior he made me feel like he was in my corner and now I'm trying to do math in my head on 3.53 acres times 43,560 (153,767sq. ft.) and that there is a \$3.00 per square foot value to start with. I'm also thinking to myself how does this "equalize" anything? How is someone less than a mile from our home with 13.13 acres going to continue getting away with undervalued land to the tune of only \$30,850 total? Less than our first acre! How does this make sense in anyone's mind? What happens in 2 years or 5 years when the next assessor doesn't think that those breaks are good enough and our land value goes up even more? I started to ask some of these questions and that is when the true Robert came out, he told us that he recommends us pulling our protest form because the Commissioners will side with his decision and that if he wanted, he could make it effective immediately. Now I'm being bullied into what to do or how I should think? I left the meeting completely dumbfounded and not knowing how to even proceed. I remember thinking, this is a man who was elected to this position. Aren't elected officials supposed to look out for the taxpayers and try to make our County more desirable to be a part of? I did pull our protest form for fear of having a higher assessed value go into effect right away. The land we own just simply isn't worth what he is trying to change it to. It's zoned Medium Density Residential, we can't have livestock, we can't grow row crops and we can't develop it further. The 13.13-acre property can do all three of those things if they choose, but their land is worth less than \$31,000 total? Where is Robert's Sales Analysis to compare our

land's value? It seems to me that he singled us out to show everyone that he's in charge and has now dug a hole for himself and needs to change all of them in town or we really have a case of him singling us out.

Since that meeting, my wife Tracie came home almost daily from work explaining that the environment had completely changed and that his attitude toward her was no longer that of a caring leader. Later we heard from several departments within the County Administration Building that Robert, soon after my second meeting with him that he was gloating to other elected officials, department heads and employees about how he had stuck it to Justin and Tracie on their land.

This has ultimately led to Tracie transferring to Auto Registration to seek out a better work environment.

From late June to now I have heard from or about many people having a similar experience with Robert and that he is now changing all per acre valuations to per square foot valuations. I have done additional research for comparable data and found more acreage properties in Gering and Scottsbluff that are being undervalued in comparison to our 3.53 acres. I would be happy to share this additional data with anyone but, wanted to present what my initial protest would have looked like.

I'm not sure what Robert's end goal is and what it means for our County but, it has sure made me feel like this isn't the place where I want to continue living and paying taxes. I have spoken to several elected City Officials about this problem and that if we want our County and Cities within want to grow at all, then the things that Robert is doing in the Assessors Office will not make it an inviting place for anyone to buy property.

Regards,

Justin Allred

Valuation Change Request
 For: Parcel ID 010015922

06/24/24

Parcel ID	Name	Lot Size Acres	Value	Per Acre	Per Acre After 1st	1st Acre Value	Additional Acres Value	Lowest Value for Additional Acres
010015922	Allred/Justin & Tracie	3.28	\$ 53,128.00	\$ 16,197.56	\$ 9,045.18	\$ 32,505.00	\$ 9,045.00	\$ 4,350.00
010001164	Baird/Carl & Krista	1.00	\$ 32,505.00	\$ 32,505.00	N/A	\$ 32,505.00	\$ 9,045.00	\$ 4,350.00
010342834	Unzicker/Royann E	13.13	\$ 30,850.00	\$ 2,349.58	\$ 2,131.08	\$ 5,000.00	\$ 4,000.00	\$ 750.00
010015884	Smith/Art A & Mary L	5.06	\$ 21,090.00	\$ 4,167.98	\$ 3,963.05	\$ 5,000.00	\$ 4,000.00	\$ 1,500.00
010053840	Shimic/Shain P & Jana L	9.08	\$ 42,120.00	\$ 4,638.77	\$ 2,737.62	\$ 20,000.00	\$ 4,000.00	\$ 1,500.00
010272747	Highway 71 Trust/The	3.80	\$ 30,520.00	\$ 8,031.58	\$ 2,070.71	\$ 24,722.00	\$ 2,500.00	\$ 1,000.00
010272739	Smith/Stacy L	1.03	\$ 24,795.00	\$ 24,072.82	\$ 2,433.33	\$ 24,722.00	\$ 2,500.00	\$ 1,000.00