

Cheema Investments LLC.
3305 10th Street
Gering, NE 69341
scottsbuff.rental@gmail.com
308.632.5741

October 6, 2025

To:

Nebraska Tax Equalization and Review Commission (TERC)
PO Box 95108
Lincoln, NE 68509
terc.info@nebraska.gov

Received

10-10-2025

Scotts Bluff County Clerk
Gering, NE

Cc:

Robert E. Simpson, Scotts Bluff County Assessor
1825 10th Street
Gering, NE 69341
Robert.simpson@scottsbuffcountyne.gov

Cc:

Scotts Bluff County Board of Equalization
c/o County Clerk, Scotts Bluff County
1825 10th Street
Gering, NE 69341

Notice of Intent to Participate – TERC Case Numbers: 25R-0723, 25R-0725, 25R-0722, 25R-0721, 25R-0720, 25R-0719, 25R-0731, 25R-0724, 25R-0726, 25R-0728, 25R-0730, 25R-0727 and Related Parcels

Property Owner: Cheema Investments, LLC.

Dear Commissioners and County Officials,

Cheema Investments LLC is the property owner and Appellee in the above-referenced appeal, filed by the Scotts Bluff County Assessor against the Scotts Bluff County Board of Equalization. We respectfully submit this Notice of Intent to Participate in the proceedings before the Tax Equalization and Review Commission (TERC).

We request that all notices, filings, and scheduling orders related to this appeal be sent to the address and email listed above.

We further request copies of the Assessor's appeal filings, exhibits, and supporting documentation for this case and any related parcel appeals involving our properties. As background, Cheema Investments LLC purchased twelve residential properties at public foreclosure auction during the 2024 tax year. The Scotts Bluff County Board of Equalization reviewed these parcels and adjusted the valuations to reflect actual sale

prices representing open, competitive market transactions. We intend to participate in the TERC process to support the Board's determinations as fair, evidence-based, and consistent with Neb. Rev. Stat. § 77-112 (definition of actual value).

Please confirm receipt of this notice and advise of any upcoming scheduling or exhibit-exchange deadlines.

Thank you for your attention to this matter.

Sincerely,

Cheema Investments LLC

By: 

Kuldeep Singh, Managing Member