

March 3, 2025

## **PLEASE READ CAREFULLY!**

### **2025 COUNTY TREASURER'S PUBLIC TAX SALE INSTRUCTIONS / INFORMATION**

It is important that you understand the complexity of the Treasurer's Public Tax Sale. If you fail to comply with the statutes governing tax sales, you could possibly lose a portion or all of your money. We are not attorneys and therefore cannot provide guidance or legal advice. Listed below are the rules of the sale. By your participation, you have agreed to these rules.

**Registration:** Registration is required along with a \$25.00 non-refundable registration fee prior to participation in the sale at the Gage County Treasurer's Office no later than Thursday, February 27, 2025. All bidders must complete the Registration Information Form, W-9 form and leave a signed blank check for each bidder payable to the Gage County Treasurer. The name on the check must match the name listed on the W-9. It will still be mandatory that you "check in" on the day of the sale. At that time, you will be required to sign the 2025 Tax Sale Register, draw a number out of the "hat" to select bidding order and receive an updated descending order advertising list which will be used throughout the sale (no charge). Anyone registering after the deadline will be in a separate drawing on Monday morning right before the sale starts.

**Qualified Bidder:** Bidders must be at least 18 years of age or older on the day of the sale. Must present photo ID with date of birth on morning of sale. A bidder must be separate and distinct from the other bidders. Each qualified bidder is required to have a Taxpayer Identification Number or Social Security Number different from all other bidders. One bidder may not represent multiple entities and an entity may not be represented by multiple bidders.

**Location and Auction Time:** The tax sale will be held on March 3, 2025 beginning at 9:00 o'clock a.m. The sale will take place in the District Courtroom on the third floor of the Gage County Courthouse. The doors open at 8:00 o'clock a.m. Please arrive early enough to identify the delinquent taxes you are interested in purchasing.

**Notice:** The delinquent taxes are advertised for three consecutive weeks in February in the Beatrice Daily Sun. This information is also available on our Gage County website at <https://gagecountyne.gov> at the Nebraska Department of Revenue website at <https://revenue.nebraska.gov/> or may be purchased in the treasurer's office for \$.25 a page. For additional property information, all parcel identification numbers are listed in the newspapers and on our web-site and may be used as a search tool at both <https://nto.us> and <https://gage.gworks.com>. These advertised amounts do not include interest and advertising.

**Tax Sale Rules:** I intend to conduct the Gage County Treasurer's Tax Sale in the round robin format as stated in Nebraska statute 77-1807. The #1 bidder will be allowed to select a parcel by the corresponding number assigned to that parcel from the entire tax sale list. The next bidder will be the individual with the next higher number and so on until a full round has been completed. Each bidder will be allowed to select only one parcel per round. If you are interested in the taxes on only one particular parcel, you may select that number and then withdraw from the sale. You may pass your turn on any round or you may withdraw from the sale at either the beginning or at the end of your turn. You will want to follow along and mark off the parcels that the previous buyers have purchased. If unable to successfully select an available parcel within three attempts, your turn will be forfeited.

During the sale, all cell phones will be OFF or SILENT. If it is necessary for you to leave the sale to take/make a phone call, the sale will continue without you. You may therefore miss your turn.

Each parcel listed on the delinquent tax list will be placed on a separate Tax Sale Certificate and each Certificate will be charged a \$20.00 fee. The \$20.00 fee is nonrefundable upon redemption. Tax Sale Certificates will be issued in the name as it appears on your W-9 Form. Delinquent interest and applicable advertising charges will be added to the amount of unpaid principal and will become a part of your purchase. All interest and advertising will be calculated to the date the taxes were sold, that being March 3, 2025. If a delinquent tax is paid in the interim between the date of the sale and the date the tax sale certificates are processed, the purchase will be deleted from your list.

Chapter 77, 1801 to 1941, of Nebr. Rev. Stat., specifically deals with tax sales and tax sale certificates. The website address is <https://nebraskalegislature.gov>. There are statutory time limits which determine the life of a tax certificate as well as statutory requirement timelines with respect to foreclosures. We do not provide any notifications of these expiring times nor do we advise you on the foreclosure process, so be sure to check the last date of redemption on your certificates. **You are not purchasing the property.** You are purchasing a tax lien on the property by paying the back taxes. After three years, you can take action to foreclose on the property if the tax sale you bought is not redeemed. If you don't take action to foreclose within the statutory time limits you will likely LOSE your entire investment. Do not wait until three years and nine months to start your action. Statutory requirements include notification timelines that must be met prior to three years and nine months.

In the event of a foreclosure, statute requires a notification shall be made to the Gage County Treasurer at the time the Complaint is filed by the Plaintiff. Plaintiff shall also provide notification to the Gage County Treasurer with respect to any Motion being made for dismissal of a foreclosure or if a tax sale is redeemed through a bankruptcy trustee.

**Processing of Certificates:** Our office makes a very conscious effort to have all Certificates completed in a timely fashion. Original Certificates will be kept in our office. A copy of the certificate will be mailed to you as well as the real estate receipts and miscellaneous receipt which support your purchase. We will also send you a photocopy of your check which we filled out for the total amount of your purchase.

**Notice:** Upon purchase of a certificate, you are required to notify the owner of the real property by personal service. Purchasers may collect an administrative fee of \$100 or more from the property owner for the cost of service upon redemption. The requirements for the notice are listed in statute 77-1818. After completion of the service of notice, you must notify the County Treasurer of the amount of the fees paid within thirty days.

**Assignments:** There is a \$20.00 fee for Tax Sale Certificate assignments. The assigned Certificate will be issued in the name of the party claiming to be buying the Certificate. Any assignment will require a notarized letter directing the assignment which includes the tax sale certificate number, parcel ID number and legal description along with the original tax sale certificate. There will be no reassignments until April 1st.

**Exemptions:** Gage County does not sell tax sales on properties in bankruptcy or on properties owned by government entities. If you buy a tax sale on a parcel which later goes into bankruptcy or is taken over by a governmental entity, you may need to seek the advice of an attorney.

**Subsequent Taxes:** Subsequent taxes should be paid as they become delinquent, May 1<sup>ST</sup> and September 1<sup>st</sup> during the life of the certificate. We will not process subsequent taxes until all mail has been processed. We will need you to provide us with parcel numbers, certificate numbers and a separate blank check for each company. Interest will be figured to the date we receive payment.

**Redemption:** When a tax sale certificate is redeemed, we will send you a check which will include 14% interest from the date of sale to the date of redemption along with the redemption certificate. Your \$20.00 Certificate fee will not be reimbursed.

**Tax Sale Certificates not redeemed:** All tax sale certificates not redeemed within 3 years, will be returned to you by certified mail.

**IMPORTANT: THESE TAXES ARE BEING BOUGHT AT YOUR OWN RISK. THERE ARE NO REFUNDS. IT IS YOUR RESPONSIBILITY TO KNOW WHAT YOU ARE BUYING.**

Any complications, which may result by your tax purchase, become the responsibility of the Purchaser. You may need to consult with an attorney to protect your interests should a need arise.

The above information is subject to change and does not constitute legal advice.

Please direct any questions to (402) 223-1319 or email [lwollenburg@gagecountyne.gov](mailto:lwollenburg@gagecountyne.gov).

Thank you,

Laurie Wollenburg, Gage County Treasurer

REGISTRATION INFORMATION

YOUR NAME (BIDDER): \_\_\_\_\_

ARE YOU, (BIDDER), 18 YEARS OF AGE OR OLDER? YES \_\_\_\_\_ NO \_\_\_\_\_

IF NO, STOP HERE, YOU WILL NOT BE ALLOWED TO PURCHASE TAXES.

NAME TO BE LISTED AS PURCHASER ON TAX SALE CERTIFICATE:  
(Same as name on W-9 Form)

---

ADDRESS \_\_\_\_\_

TAX ID # or SOCIAL SECURITY # \_\_\_\_\_

PRIMARY CONTACT: \_\_\_\_\_

PHONE #: \_\_\_\_\_

FAX #: \_\_\_\_\_

E-MAIL ADDRESS: \_\_\_\_\_

CAN WE GIVE OUT YOUR PHONE NUMBER OR ADDRESS IF REQUESTED? YES OR NO

IS PURCHASER OF FOREIGN STATUS? YES \_\_\_\_\_ NO \_\_\_\_\_

IF YES, A W-8BEN FORM MUST BE COMPLETED AND BECOME A PART OF THIS REGISTRATION.  
PLEASE ASK TREASURER FOR THIS FORM.

I HAVE READ AND UNDERSTAND THE BIDDING RULES OF THE 2025 PUBLIC TAX SALE  
INSTRUCTIONS \_\_\_\_ YES \_\_\_\_ NO

ALL TAX LIENS OBTAINED BY OR FOR THE ABOVE-NAMED PURCHASER, ARE BEING  
BOUGHT AT THE PURCHASER'S RISK AND IT IS HIS/HER/THEIR RESPONSIBILITY TO RESEARCH  
ANY AND ALL RECORDS PERTAINING TO SUCH LANDS AND LOTS. ANY COMPLICATIONS  
RESULTING FROM SUCH TAX PURCHASE SHALL BE THE RESPONSIBILITY OF THE PURCHASER.

Dated this \_\_\_\_ day of \_\_\_\_\_, 2025

By: \_\_\_\_\_  
Signature of Purchaser (name on W-9)

\_\_\_\_\_  
Title (Representative, Pres., Owner, Self, etc.)