

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

**REGISTRATION:** Registration is required prior to participation in the sale. The following is required for registration to be complete. A completed Registration Form, W-9 Form filled out and signed, a signed blank check ( one check per bidding company), and a check for the \$25.00 Registration fee payable to the Burt County Treasurer (fee is non-refundable, even if you do not buy any tax certificates or you do not attend the tax sale) Registration will be accepted the day of the sale. It is mandatory that all bidders check- in on the day of the sale at the designated sale site and sign the Tax Sale Register. Upon check- in you will receive an updated advertising listing. The Courthouse opens at 8:00 a.m. and you are encouraged to arrive early to complete registration.

**QUALIFIED BIDDER:** Bidders must be at least 19 years of age on the day of the sale. Each qualified bidder is required to have a Taxpayer Identification Number or Social Security Number. One bidder may not represent multiple entities and an entity may not be represented by multiple bidders.

**LOCATION AND TIME:** The Tax Sale will be held the first Monday in March, beginning at 9:00 o'clock a.m. The sale will take place in the Burt County Courtroom which is located on the third floor of the Burt County Courthouse. The Courthouse address is 111 North 13<sup>th</sup> Street., Tekamah, Nebraska 68061.

**NOTICE:** Our Delinquent Tax List is published in the *Burt County Plaindealer* newspaper for three consecutive weeks in February. This information is also available on the Burt County website at <https://burtcounty.ne.gov/webpages/treasurer/treasurer.html>. Additional information is available on [www.nto.us](http://www.nto.us) and <https://burt.gworks.com/> by using the parcel identification number for reference.

**TAX SALE:** Our Tax Sale is conducted in the "Round Robin" format. All participants will select a number which will determine their place in the rotation order. The bidder holding number one will make the 1<sup>st</sup> selection from the list and so on. Each round will allow the selection of one parcel per bidder. You may pass or withdraw from participation at any point in the sale.

Each parcel listed on the delinquent tax list will be placed on a separate Tax Sale Certificate and each Certificate will be charged a non-refundable \$20.00 fee. The Tax Sale Certificate will be issued in the name as it appears on your W-9 Form. Delinquent interest and applicable advertising charges will be assessed to the amount of unpaid principal and will become part of your purchase. All interest and advertising will be calculated to the date of the tax sale. If a delinquent tax is paid in the interim between the date of sale and the date the certificates are processed, the purchase will be deleted from your list. We will hold the original Tax Sale

Certificates in our office and provide you with copies of the same. Upon redemption by the property owner, we will print a Tax Sale Redemption and collect your original investment and remit to you a check for the original investment and any accrued interest. Chapter 77, 1801 to 1941 of Nebr. Rev. State., specifically deals with tax sales and tax sale certificates. There are statutory time limits which determines the life of the tax sale certificate as well as statutory timelines requirements for treasurer's deeds and foreclosure. The website is [www.nebraskalegislature.gov](http://www.nebraskalegislature.gov) . It is your responsibility to check the various dates applicable to Tax Sale Certificates. *You are purchasing a tax lien on the property by paying the back taxes. You are not purchasing the property.* At the end of the three years, and the certificate has not been redeemed, you can take action to foreclose on the property. We do not provide legal advice in respect to a foreclosure. However, it's your statutory responsibility to notify the treasurer's office if a foreclosure action is filed. In addition, it is your responsibility to provide notification to the treasurer of any Motion /Order being filed for dismissal of your foreclosure action.

**SUBSEQUENT PAYMENTS:** Subsequent taxes can be paid as they become delinquent on May 1<sup>st</sup> and September 1<sup>st</sup> during the life of the certificate. To pay the subsequent taxes, you need to provide our office with a listing of the parcel numbers and certificate numbers when paying the delinquent taxes.

Questions may be directed to the Burt County Treasurer, Robin Olson at 402-374-2911 or [treasurer@burtcounty.org](mailto:treasurer@burtcounty.org)