

TAX SALE INFORMATION

The following is subject to change and **is not legal advice**. We are not attorneys. It is important that you understand the complexity of the process. If you fail to comply with the statutes governing tax sales, you could lose all or most of your investment. By participating, you have agreed to comply with these rules. We do NOT provide legal advice or personal bookkeeping services.

STATUTES NEBRASKA REV STATUTES 77-1801....

Section 1818 of Chapter 77 refers to tax sales and certificates. You may view the chapter at <https://www.nebraskalegislature.gov/laws/browse-statutes.php> You are not purchasing the property. You have no authority over the property or of its disposition whatsoever. You are purchasing a tax lien on the property by paying the back taxes. During the next three years, you may pay subsequent delinquent taxes as they become delinquent after May 1 and Sept 1 of each following year. There are statutory time limits which determine the life of a tax certificate. If the certificate is not redeemed by the property owner and you do not take action to foreclose within the statutory time limits you may lose your entire investment. Statutory requirements include notification timelines for certified mail and newspaper publication. We do not provide any notification to you of these expiring time limits nor do we advise you on how to foreclose on a tax sale. Please, educate yourself on the requirements of tax sales and how they work. The Nebraska Legislature creates the State Statutes and these may change from time to time.

LOCATION:

The Morrill County Treasurer's office is located at 600 L Street, Bridgeport, NE. The Tax sale may be held at an alternate location at the discretion of the County Treasurer. The alternate location is: **713 L Street, Bridgeport, NE**. Please check the county website or contact the office to confirm the location of the sale.

REGISTRATION:

Tax sales are held on the first Monday in March starting at 9 AM. The auction will begin promptly at the designated time. Each bidder is required to fill in a registration form and to provide a federal form W-9. (If you do not have a form W-9 we will provide one for you when you pre-register) A \$25.00 Pre-registration fee **is required**. Come early if you have not pre-registered before the day of the sale. If you are late you will not be allowed to participate until the proper paperwork is submitted and the current bidding round is completed.

QUALIFIED BIDDERS:

Each individual may only represent one entity. One individual may not represent multiple entities. Each entity will be required to provide a separate W-9 form. Bidders must be separate entities with a distinct Federal ID# or Social Security#. Bidders who register as basically the same entity will be disallowed and only one representative will be allowed to participate.

THE TAX SALE:

The sale will be conducted in the round robin format used extensively in Nebraska. You will receive a number when you sign in on the morning of the sale. After all numbers are distributed the treasurer will pick a number at random. That number will be the first person to be allowed to select a parcel on the tax sale list. Each person, in order by number, will then be allowed to pick one parcel from the list until the sale is over. Note that the dollar amounts in the newspaper do not include all delinquent interest and may include multiple years of back taxes so be prepared to pay more than what was published. It is your responsibility to know what you are buying.

RULES OF THE SALE:

Cell phones will be OFF during the sale. If you have to leave the room to take/make a phone call, the tax sale will continue without you. You may therefore miss your turn.

The Treasurer will read the rules aloud to everyone who is present for the sale and will allow time for questions. There will be a Tax Sale Certificate issued for each parcel at a cost of \$20 for each Certificate. This fee is not refundable. Each bidder must provide a blank check from the company designated on your registration sheet, payable to the Morrill County Treasurer. When we have computed a total purchase amount, we will process your check and send it to the bank. When your check has cleared, we will send you a photocopy of your check along with your certificates and receipts. ***Please keep these documents and all subsequent real estate tax receipts in a safe place.*** When the tax certificate is redeemed, you may or may not need these documents to receive reimbursement for the taxes paid as well as the interest earned. The certificates will be issued in the name that you designated when you registered. There are no refunds on purchased tax certificates. After the certificates are processed, if you decide to change the name, you will have to pay an additional \$20 reassignment fee to change certificate ownership name(s) or to assign the certificate to someone else.

ASSIGNMENTS:

There is a \$20 fee for assignments. There will be NO assignments whatsoever the day of the sale. The tax certificates will be issued in the name of the parties claiming to be buying the certificates. Any assignments will require a letter directing the assignment the \$20 fee and a copy of the certificate being assigned.

SUBSEQUENTS:

You will be expected to pay subsequent taxes as they become delinquent after May 1 and Sept 1 of each following year, for the next three years. They must be paid with a check from the company designated on the certificate. We will process these checks in the same manner as the original purchases. Please do not call until the third week or later of these months because we will not process subsequent taxes until we are done processing all the paperwork for people who are paying current taxes as well as all of the mail received.

REDEMPTION:

When a tax certificate is issued, there is a \$150 Administration fee added automatically. When the certificate is redeemed you will be reimbursed for the taxes you have paid as well as the interest earned from the date of sale to the date of redemption as well as the Administration fee. Please note the \$20 certificate fee is not refundable. Upon redemption you will be notified and receive your payment when we are sure the redemption check clears the bank.

FORECLOSURE ACTION:

After the last date of redemption, you may take action to foreclose on the property if the tax certificate has not been redeemed. You may want to consult with an attorney. We do not provide legal advice on foreclosure actions. We do not know what the amount is for the cost and fees associated with filing and foreclosure actions in court. However, one of your responsibilities is to notify the treasurer's office when you file a foreclosure action. Nebraska Statutes often change the time limit to begin the foreclosure process. It is your responsibility to know the deadlines. *We highly recommend consulting your attorney regarding the foreclosure process.*

POST SALE QUESTIONS:

Email or call us with any questions you may have after the sale.

THIS IS A BASIC LIST OF REQUIREMENTS / EXPECTATIONS CONCERNING TAX SALES. FOR YOUR INFORMATION ONLY. PLEASE CONSULT YOUR ATTORNEY FOR ACCURACY REGARDING TAX SALES.

Please understand that we do not provide legal advice or personal bookkeeping services. Our number one priority is the taxpayers of Morrill County. We thank you in advance for your orderly and courteous participation.

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