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**INFORMATION ON PURCHASING  
TAX SALE CERTIFICATES  
IN LANCASTER COUNTY, NE**

**The following is subject to change and does not constitute legal advice. We are not attorneys and therefore cannot provide any guidance. It is incumbent that you understand the complexity of this process. If you fail to comply with the statutes governing tax sale, you can lose a portion or all of your money.**

**Please read the entirety of the “Information on Purchasing Tax Sale Certificates,” as State Statutes that involve the public tax sale have been revised .**

**PREPARATION FOR TAX LIEN SALE:**

In order to register and participate in the Lancaster County Tax Sale, we will need the following:

Each buyer will need to complete the **4 forms** listed below, along with a **\$25.00 registration fee:** (the \$25.00 fee is not refundable)

- 1) Pre-Registration Form (Please complete all of the contact Information)
- 2) W-9 Form
- 3) Acknowledgment of Tax Sale and Authorization of Certificate
- 4) Authorization for Direct Deposit (**only if you are new buyer**)

The County Treasurer’s Office has mandated that all redemption refunds will be electronically deposited to your accounts. Checks will no longer be issued.

These forms can be found on line at [lancaster.ne.gov/treasurer](http://lancaster.ne.gov/treasurer). You may also find these forms at our office at 555 South 10<sup>th</sup> Street, Room #102.

Be sure to fill out the W-9 form **exactly as it reads on the Federal ID Application or Social Security Card**. This information will be forwarded to the IRS.

## **WHEN THE SALE TAKES PLACE**

The tax liens are offered at “Public Tax Sale” after delinquent taxes have been advertised for three consecutive Saturdays in February in the Lincoln Journal-Star Newspaper.

The “Public Tax Sale” is held the first Monday of March each year and begins promptly at 7:30 a.m. You must be present on the day of sale.

## **HOW THE SALE IS CONDUCTED**

The sale will be conducted in a “round robin format” accordance with State Statute 77-1807:

Please look at this statute along with others governing tax liens, foreclosures, and deeds on the states Website: <https://nebraskalegislature.gov/laws/browse-statutes.php>

## **PAYMENT FOR TAX LIEN PURCHASED. 77-1823 (revised)**

Each buyer has to provide a check with the corresponding name as on the W-9.

The total you are given will include the taxes, delinquent interest (as of the day of sale) and a \$20.00 sale fee per tax lien. (The \$20.00 fee is not refundable upon redemption).

You will only receive a list of liens purchased the day of the sale. We will notify you when the certificates are ready to be picked up. If you are unable to pick these documents up in person, please state this on the Pre-Registration Form.

## **REDEMPTION OF CERTIFICATES**

The statutory current interest rate is 14% per year. When an owner of a property redeems a certificate you hold, you will receive a letter notifying you of the redemption. You are required to submit the **original tax sale certificate with the raised seal** to our office in order for us to process your electronic deposit refund- no copies of the certificates will be accepted. (Please **DO NOT RETURN** your redemption receipt or tax receipt when submitting your original Certificate). It is your responsibility to hold the original certificates, please note, if a certificate is lost, a “Surety Bond” will have to be obtained from an insurance company, by you, in order for you to receive a refund for that lien. If you walk the original certificate into our office, your electronic deposit will not occur that day. We submit electronic deposits on Friday’s before 10 a.m.

## **REDEMPTION REFUND**

\*Each Buyer will need to fill out and sign the Authorization for Direct Deposit.

\*A copy of a voided check stating the buyers name as shown on the W-9 Form.

\* If you need to change the bank account that is filed with us, please notify our office in a timely manner for Lancaster County Treasurer’s Office to act upon it.

## **SUBSEQUENT TAXES**

You can pay the subsequent taxes as they become delinquent. You may contact our office after the 3<sup>rd</sup> week in August of each year and request amounts due. We will need you to provide us in writing the parcel numbers, certificate numbers, and the date your check will arrive in our office. (We will figure interest to that date).

**PLEASE NOTE: You will **not** receive notification that your subsequent taxes are owing.**

## **BANKRUPTCIES**

At the time the homeowner declares bankruptcy, it would be wise to obtain advice from an attorney---we will not give out any legal advice or help you prepare your bankruptcy claim forms.

**IF YOU ARE RECEIVING FUNDS DIRECTLY FROM THE BANKRUPTCY TRUSTEE FOR A CLAIM THAT WAS FILED ON YOUR TAX LIEN, PLEASE INFORM OUR OFFICE, SO THAT WE MAY PROVIDE THE CORRECT INFORMATION, AND QUOTES TO THE HOMEOWNER.**

## **FORECLOSURES AND/OR DEEDS**

The certificate of tax sale is held for three years before you can foreclose on the property. (That is three years from the original tax sale date). This date will be indicated on each of the certificates you purchased. At this time, please contact an attorney for legal advice. Lancaster County does not provide this information to you. There are statutory time lines for both foreclosures and deeds, and if they are not met according to these statutes, you could lose your entire investment.

**PLEASE NOTE: IF A FORECLOSURE IS FILED, YOU ARE REQUIRED TO NOTIFY THIS OFFICE BY SUPPLYING A COPY OF THE COMPLAINT, AND COURT CASE. YOU ARE ALSO REQUIRED TO SEND A COPY OF THE DISMISSAL OF THE CASE WHEN THIS OCCURS.**

## **UNSOLD TAX LIENS**

All unsold taxes and tax liens not sold at the March Tax Sale will be posted on our website [lancaster.ne.gov/treasurer](http://lancaster.ne.gov/treasurer) the 1<sup>st</sup> week in May.

If you would like information on purchasing unsold taxes, please contact the Lancaster County Treasurer's Office.