

February 3, 2025

**PLEASE READ CAREFULLY!**

**2025 SALINE 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.

**Location and Auction Time:** The tax sale will be held on the first Monday in March, being March 3, 2025, with the auction beginning at 9:30 o'clock a.m. The sale will take place in the Saline County Assembly Room, located on the first floor of the Saline County Courthouse, 204 South High St., Wilber, NE. The doors will open at 8:30 o'clock a.m. Please arrive early enough to allow time for all Investors/Bidders to sign in and to identify the delinquent taxes you are interested in purchasing.

**Registration:** Investors must register and pay a \$25 non-refundable registration fee prior to participation in the sale on or before Thursday, February 27, 2025. Registrations will be accepted starting Monday, February 10, 2025. All investors must complete our Registration Information Form, W-9 Form and leave a signed blank check made payable to the Saline County Treasurer. All bidders need to "check in" on the day of the sale at the designated sale site by signing the 2025 Tax Sale Register. At "check in" you will receive an updated advertising list, which will be in descending order, based upon the amount of the unpaid principal. This updated list will be used throughout the sale. All preregistered bidders will also receive their assigned bidding number which will be selected at random from a "hat" in the order you signed the 2025 Tax Sale Register. The assigned bid number will represent the order of bidding. Anyone registering after the deadline will be in a separate drawing or assigned the next available number prior to the start of the sale.

**Qualified Investor/Bidder:** Bidders must be at least 19 years of age or older on the day of the sale. A photo ID of the Bidder containing name and date of birth must be presented at the time of "check-in". An investor/bidder must be separate and distinct from the other investors/bidders. Each qualified investor/bidder is required to have a Taxpayer Identification Number or Social Security Number different from all other investors/bidders. One bidder may not represent multiple entities and an entity may not be represented by multiple bidders. Any bidder who checks in after a bidding round has started will need to be recognized by the Treasurer at the completion of that round. Any bidder not preregistered or if more than one new bidder is present, tickets for each such bidder shall be placed in a receptacle and selected to establish their bidding order. They will then be allowed to bid in their selected order in the following round. If any

entity or party elects to have a representative bid on their behalf, it is the responsibility of that entity or party to educate their representative on the sale process and on the rules of this sale.

**Notice:** The delinquent taxes are advertised in all three Saline County designated newspapers for three consecutive weeks in February. The names of the newspapers are *The Wilber Republican*, *The Crete News* and *The Friend Sentinel*. You may obtain a newspaper by contacting any of the newspapers listed above. This information is also available on the County website at [www.co.saline.ne.us](http://www.co.saline.ne.us) and the Nebraska Department of Revenue website at <https://revenue.nebraska.gov>. For additional property information, all Parcel Identification Numbers are listed and may be used as a search tool at either [www.nto.us](http://www.nto.us) or <https://saline.gworks.com>. The amount advertised next to each legal description is principal only and does not include interest or advertising.

**Tax Sale Rules:** The sale will be conducted in a round-robin format with bidder #1 beginning the round. Each bidder may select one parcel, subject to sale from the entire tax sale list per round. If you are interested in the taxes on only one particular parcel, you may select the parcel at your turn 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 end of your turn. **It is important that you mark off tax liens as they are purchased, as your turn will be forfeited if you are unable to successfully select an available parcel after three attempts.** A time limit of one and a half minutes will be allowed to select a parcel. If you are not present when your number is called, your turn will be forfeited.

Any bidder who checks in after a bidding round has started will need to be recognized by the Treasurer at the completion of that round. Any bidder not preregistered or if more than one new bidder is present, tickets for each such bidder shall be placed in a receptacle and selected by the Treasurer to establish their bidding order. They will then be allowed to bid in their selected order in the following round.

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 non-refundable upon redemption. Tax Sale Certificates will be issued in the name and with the address 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. Once the following bidder selects a parcel, the previous bidder's taxes are considered sold and purchased. There are no refunds on sold and purchased property tax liens. There are NO assignments whatsoever on the day of the sale. Upon purchase of a certificate, you are required to notify the owner of the real property by personal service. Investors 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 service of notice, you must notify the County

Treasurer of the amount of the fees paid, by the receipt reflecting the costs associated with the same within thirty days for recording in our records. If a tax sale certificate is redeemed prior to the county treasurer receiving the purchaser's receipt of personal service, the treasurer will not be liable to collect the administrative fee for the benefit of the certificate holder.

These are the general rules of the sale process. By your participation, you have agreed to these rules. Chapter 77, 1801 thru 1941 of Nebr. Rev. Stat., specifically deals with tax sales and tax sale certificates, available for review at <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 foreclosure. We do not provide any notification of these expiring times nor do we advise you on the processes necessary. It is important for you to take special note of the last date of redemption on your certificate(s).

**Payment:** A blank check made payable to the Saline County Treasurer shall be submitted at the time of pre-registration. You may wish to stamp/write "for deposit only" on the back of your check. A separate check is required for each qualified investor/bidder. Checks from any party who is not a Saline County Taxpayer or has never purchased taxes at a Public Tax Sale in Saline County, will be required to provide the Treasurer's office with a letter from their financial institution stating the account holder's name, the account number and the maximum amount that the check may be written for.

**Processing of Certificates:** Our office makes a very conscious effort to have all Certificates completed in a timely fashion. Original Certificates will be mailed to you as well as the validated real estate receipts which support your purchase. We will also send you a photocopy of your check which we completed for the total amount of your purchase. Any advertised tax, which may get paid, prior to your Certificates being processed will not become a part of your tax lien purchase.

**Assignments:** There is a \$20.00 fee for Tax Sale Certificate assignments. The fee is nonrefundable upon redemption. There will be NO assignments whatsoever on the day of the sale. Upon presentation of the original certificate, the certificate of purchase shall be assignable by a notarized document directing assignment to the named assignee. Said document shall also contain the tax sale certificate number, parcel ID number and the legal description of the property. Any assignment within 45 days of March 3, 2025 will require a notarized letter directing the assignment, the \$20.00 fee and a copy of the cancelled check to the assignor demonstrating that due consideration has been given for the Tax Certificate(s). This is being required and will be enforced to protect the equitability of the sale for all participants.

**Exemptions:** Saline 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 Payments:** Subsequent taxes should be paid when they become delinquent, however, you will not be able to purchase the subsequent delinquent taxes until we have completed processing all the mail that we receive from our taxpayers during the delinquent tax

payment periods. Please contact us about a week after May 1 and September 1 to pay subsequent taxes. When paying subsequent taxes, you need to provide our office with a listing, in writing of the parcel numbers and Certificate numbers that you want to pay the delinquent taxes on.

**Redemption:** When a tax sale certificate is redeemed, you will be notified by the method you requested on your Registration Information form. The original Tax Sale Certificate must be returned to our office along with all validated real estate receipts. You will then receive a check from our office which will include 14% interest from the date of sale to the date of redemption. Your \$20.00 Certificate fee will not be reimbursed.

**Foreclosure:** We do not provide legal advice with respect to a foreclosure. It is however your statutory responsibility to notify the treasurer's office if a foreclosure action is filed. Failure to do so could result in a loss of recovering various foreclosure fees. Please provide notification to the Saline County Treasurer with respect to any Motion/Order being filed for dismissal of your foreclosure action.

**IMPORTANT: THESE TAXES ARE BEING BOUGHT AT YOUR OWN RISK.** Any complications, which result by your tax purchase, become the responsibility of the Investor. You may need to consult with an attorney to protect your interests should the need arise. The above information is subject to change and does not constitute legal advice.

Please direct any questions to my attention at (402) 821-2375 or [dspanyers@salinecountyne.gov](mailto:dspanyers@salinecountyne.gov).

Thank you.

Debbie Spanyers  
Saline County Treasurer