

**PLEASE READ CAREFULLY!****2026 COUNTY TREASURER'S PUBLIC TAX SALE INSTRUCTIONS**

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 investment. 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 to participate in the sale at the Wayne County Treasurer's Office. All bidders must complete the Registration Information Form, a current W-9 form, and leave a signed, blank check for the bidder, payable to the Wayne 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. You will be required to sign the 2026 Tax Sale Register and will be given a current list of all available parcels (no charge). Once all investors have signed in, a number will be drawn at random for each bidder which will determine the bidding order.

**Qualified Bidder:** Bidders must be at least 19 years of age or older on the day of the sale. A photo ID must be presented by each bidder on the morning of the 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 Sale Time:** The tax sale will be held on Monday, March 2<sup>nd</sup>, 2026 beginning at 9:30 a.m. The sale will take place on the lowest level of the Wayne County Courthouse in the Northwest room. The doors, that day, will open at 8:30 a.m. CST. 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 Wayne Herald. This information is also available on the NDOR website as well as our Wayne County website. These advertised amounts do not include interest and fees. The parcel identification numbers listed at the above mentioned locations may be used as a search tool on Nebraska Taxes Online or Wayne County's GIS website.

[www.revenue.nebraska.gov](http://www.revenue.nebraska.gov)    [www.waynecountyne.gov](http://www.waynecountyne.gov)    [www.nto.us](http://www.nto.us)    <https://wayne.gworks.com>

**Tax Sale Rules:** The Wayne County Treasurer's tax sale will be conducted in the round robin format as stated in Nebraska statute 77-1807. 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 parcel if it is available at the time of your turn. If not available, you may pass your turn and you may then withdraw from the sale at the end of that round. You will need to follow along and mark off the parcels that the previous buyers have purchased. If you are unable to successfully select an available parcel within two 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 make or receive 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 \$25.00 fee. The \$25.00 fee is non-refundable 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 2<sup>nd</sup>, 2026. 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 of the tax sale will be null and void.

Chapter 77, 1801 to 1941, of Nebr. Rev. Stat., specifically deals with tax sales and tax sale certificates. The website address is, [www.nebraskalegislature.gov](http://www.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.

**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 Wayne County Treasurer at the time the complaint is filed by the plaintiff. The plaintiff shall also provide notification to the Wayne 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 and the validated real estate paid receipts will be kept in the treasurer's office. A copy of the tax sale certificate will be mailed to you as well as the original miscellaneous receipt which support your purchase and a photocopy of your check.

**Assignments:** There is a \$25.00 fee per tax sale certificate assignment. The assigned certificate will be issued in the name of the party registered to be buying the certificate. Any reassignment 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 1<sup>st</sup>.

**Exemptions:** Wayne 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.

**Subsequents:** Subsequent taxes must 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 process the subsequent payment.

**Redemption:** When a tax sale certificate is redeemed, you will receive the redemption receipt, and a check from our office. The check will include the 14% interest on your investment from the date of the sale to the date of the redemption. This will be sent by First class mail. A fee of \$25.00 per certificate will not be reimbursed.

**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 the need arise.

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

Please direct any questions to (402) 375-3885 Opt 1 or email [treasurer@waynecountyne.gov](mailto:treasurer@waynecountyne.gov). Thank you.

Lisa Lindsay

Wayne County Treasurer