

**JANET SUMINSKI**

**VALLEY COUNTY TREASURER**

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**TAX SALE INFORMATION**

It is important that you understand the complexity of the tax sale process before you participate. This is a "buyer beware" market. If you fail to comply with specific statutes governing tax sales, you may lose all or part of your investment.

You are not purchasing the property. You have no authority over the property or its disposition. You are purchasing a tax lien on the property by paying the delinquent taxes. You may take action to foreclose on the property if the tax sale has not been redeemed within the time frame set by statute.

A tax sale certificate is purchased and held for three years. Prior to maturity at the end of the three years, there are laws governing proper notice and foreclosure proceedings. You will probably need to consult an attorney for proper, timely notices and also, if foreclosure action is to be taken.

Before making the decision to participate in a tax sale, you may want to read NEBRASKA STATUTE § 77-1801, Section 18 of Chapter 77 and/ or visit an attorney. This chapter is available at <http://statutes.unicam.state.ne.us/>.

**REGISTRATION:**

Pre-registration of a purchaser is requested a week prior to the tax sale. The registration fee is \$25 and must be paid prior to commencement of the sale. A registration form from our office must be completed showing name, address, telephone number, Federal ID or social security number. If an agent is acting on behalf of a company, the name and telephone number of the agent is required. Random numbers are drawn by each participant. This number designates the seating and purchasing sequence. A colored marker will be assigned to highlight the parcel purchased.

**QUALIFIED PURCHASERS**

Purchasers must be separate and distinct bidders. A blank check payable to the Valley County Treasurer is required at the time of the registration. A W-9 is required, and if you are a corporation, please indicate this on the registration form.

**NOTICE OF TAX SALE:**

Delinquent taxes are advertised in the designated legal newspaper, The Ord Quiz, for three weeks in February, beginning with the first full week. You may purchase a copy directly from the newspaper at The Ord Quiz, 305 S 16<sup>th</sup> Street, Ord NE 68862, telephone 308-728-3261, [www.ordquiz.com](http://www.ordquiz.com). If you wish a faxed or scanned copy from our office, the charge is \$5.00. Our email is [treasurer@valley.nacone.org](mailto:treasurer@valley.nacone.org). The delinquent taxes may be for one or more years and properties may be researched in the offices of the county treasurer or assessor's office. Or you can contact the assessor at 308-728-5081 for further research information. Property information can also be found at [www.valley.gisworkshop.com](http://www.valley.gisworkshop.com).

### ***THE TAX SALE:***

The tax sale will be held on the first Monday in March at 9:00 a.m. in the Valley County boardroom via the county treasurer's office. The auction will start promptly at the designated time. If you are late and the sale has already begun, you may take your place when the next round begins.

Cell phones must be turned OFF. If it is necessary to use your cell phone, during the sale, you must leave the room. The tax sale will continue without you. You can rejoin your place when you have finished the call.

The sale is conducted in the round robin format and will follow the advertised format. The parcels of property for sale are advertised in ascending order by dollar amount. Each parcel will be assigned a number that will be as shown on the advertising list and they will be sold using that number and each purchaser shall indicate the parcel with a specific colored highlighter. The sale commences with purchaser number one (determined by the random drawing) choosing any parcel they desire. The second purchaser then chooses a desired parcel, and rotation is continued until each purchaser reaches their quota and withdraws from the sale.

When you have completed your purchases, you may leave. We will process the tax sales in a timely fashion and if you desire; mail, scan or fax a copy of your check. Unless you desire otherwise, we will file the original certificates in our office to expedite redemption. Copies of the certificates and receipts will be mailed to you. You will be charged \$20.00 for the issuance of each tax sale certificate and \$.25 per copy plus postage.

The certificates will be issued in the name according to the registration form. After the certificates are produced, a fee of \$20.00 is required to execute a change of certificate ownership name or to actually assign the certificate to someone else.

We do not offer sales on parcels in known bankruptcy. If you buy a tax sale on a parcel that later goes into bankruptcy, or is taken over by a government entity, there may be different laws and you will probably need an attorney. If you purchase a tax sale certificate by your error, there is no allowance for voids or refunds and the sale will remain as originally indicated.

### ***REDEMPTION:***

When a tax certificate is redeemed prior to maturity, you will be paid the rate of 14% interest rate from the date of sale to the date of redemption. The \$20 purchase fee is not reimbursed. Upon redemption you will receive a check from the Valley County Treasurer with a copy of the redemption certificate.

### ***SUBSEQUENT TAXES AND GENERAL INFORMATION:***

To protect your interest, subsequent taxes should be paid following the purchase of the certificate. The subsequent taxes cannot be purchased until they become delinquent, which is May 1 and September 1. For ease of paperwork, you may purchase the subsequent taxes for both May 1 and September 1 after the due date of September 1. Please do not call us until after the third week or later, because we will not sell any subsequent taxes until we have completed processing tax payments made by mail during those months.