

PLEASE READ CAREFULLY

2026 COUNTY TREASURER'S PUBLIC TAX SALE INSTRUCTIONS

It is your responsibility to understand the complexities of the Treasurer's Public Tax Sale. Failing to comply with the statutes governing the Tax Sale process could jeopardize your investment. We are not attorneys and will not provide guidance or legal advice. Listed below are the rules of the sale. Your participation assumes you have agreed to these rules.

Registration: Registration is required by Friday, February 27th, 2026 prior to your participation in the sale, at the Hamilton County Treasurer's office. You must complete the registration information form, pay a \$25.00 registration fee, complete a W-9 form and agree to leave a blank signed check. We will provide copies of the most recently updated delinquent tax list in descending order beginning with the highest dollar amount available just prior to sale time.

Qualified Bidder: Bidders must be at least 19 years of age on the day of the sale. A bidder must be separate and distinct from other bidders. Each qualified bidder is required to have a Taxpayer Identification Number or Social Security Number. One bidder may not represent multiple entities and an entity may not be represented by multiple bidders.

Location and Time: The Tax Sale will be held on Monday, March 2ND, 2026 beginning at 8:30 a.m., in the Jury Room on the 2nd floor of the Hamilton County Courthouse. The Courthouse opens at 8:00 a.m. and you are encouraged to arrive early.

Notice: Our Delinquent Tax List is published in the Aurora News Register for three consecutive weeks in February. This information is also available on the Hamilton County website at www.co.hamilton.ne.us/treasurer.html. Additional property information is available on www.nto.us and www.hamilton.gisworkshop.com by using the parcel identification number for reference.

Tax Sale Rules: Our Tax Sale is conducted in the "Round Robin" format. All participants will select a number which will determine their place in the rotation order. The bidder holding number one will make the 1st selection from the list and so on. Each round will allow the selection of one parcel per bidder. You may pass or withdraw from participation at any point in the sale.

We will appreciate all cell phones silenced during the sale. If you need to take a call, your turn may be lost as we will not wait on you.

Each parcel listed on the delinquent tax list will be placed on a separate Tax Sale Certificate and each certificate will be charged a non-refundable \$25.00 fee. 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 assessed to the amount of unpaid principal and will become part of your purchase. All interest and advertising will be calculated to the date the taxes are sold. If a delinquent tax is paid in the interim between the date of the sale and the date the certificates are processed, the purchase will be deleted from your list. We will hold the original Tax Sale Certificates in our office and provide you with copies of same. Upon redemption by the property owner, we will print a Tax Sale Redemption and collect your original investment and remit to you a check for the original investment and any accrued interest.

Chapter 77, 1801 to 1941 of Nebr. Rev. State., specifically deals with tax sales and tax sale certificates. The website is www.nebraskalegislature.gov . There are statutory time limits which determine the life of a tax sale certificate as well as statutory timelines with respect to foreclosures. We do not provide notifications of these expirations nor do we advise you on the foreclosure process. It is your responsibility to check the various dates applicable to Tax Sale Certificates. **You are not purchasing the property.** You are purchasing a tax lien on the property by paying the back taxes. At the end of three years, if the certificate is not redeemed, you can take action to foreclose on the property. Again, it is your responsibility to be aware of the various timelines associated with Tax Sale Certificates and by failing to act within these timelines, it is possible to lose your entire investment.

In the event of a foreclosure, statute requires a notification shall be made to the Hamilton County Treasurer at the time the Complaint is filed by the Plaintiff. Plaintiff shall also provide notification to the Hamilton County Treasurer with respect to any Motion being made for dismissal of a foreclosure. Also, please notify us if tax sales are redeemed through a method other than through this office such as bankruptcy, payment plan, etc.

Processing of Certificates: Upon completion of the Tax Sale Certificates, we will send you a copy along with the tax receipts processed on your behalf. We hold the Original certificates in our office.

Exemptions: Hamilton County does not knowingly sell certificates on properties in bankruptcy or on properties owned by government entities. If you buy a Tax Sale Certificate on a parcel which later goes into bankruptcy or is taken over by a government agency, you should consult an attorney on your options.

Subsequents: Subsequent taxes can be paid as they become delinquent, May 1st and September 1st during the life of the certificate.

Redemption: When a Tax Sale Certificate is redeemed, we will forward to you, a Redemption form and our check for your initial purchase plus interest accrued since the date of sale.

PLEASE NOTE: TAX SALES CERTIFICATES ARE PURCHASED AT YOUR OWN RISK. THERE ARE NO REFUNDS. IT IS YOUR RESPONSIBILITY TO EDUCATE YOURSELF ON THE TAX SALE PROCESS. ANY COMPLICATIONS WHICH MAY RESULT BY YOUR TAX SALE PURCHASES BECOME YOUR RESPONSIBILITY. YOU MAY NEED TO CONSULT AN ATTORNEY TO PROTECT YOUR INTERESTS.

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

Questions may be directed to the Hamilton County Treasurer, Joann M Griffith, at 402-694-2291 or treasurer@hamiltoncountyne.gov