

**DODGE COUNTY TREASURER**

**PO BOX 999 FREMONT, NEBRASKA 68026-0999**

**PHONE 402-727-2750 FAX 402-727-2753**

**KRISTINE WINTERSTEIN  
DODGE COUNTY TREASURER**

**HALEY WILLNERD  
DEPUTY COUNTY TREASURER**

TO ALL TAX SALE PARTICIPANTS

**PLEASE COMPLETE THIS FORM AND RETURN TO THE TREASURER'S OFFICE  
WITH YOUR \$25.00 REGISTRATION FEE BY FEBRUARY 28TH.**

DODGE COUNTY TREASURER  
PO BOX 999  
FREMONT, NE 68026-0999

DATE \_\_\_\_\_

COMPANY NAME \_\_\_\_\_

REPRESENTING AGENT \_\_\_\_\_  
ATTENDING THE SALE

PLEASE FURNISH THE EXACT OWNERS NAME TO BE SHOWN ON THE TAX SALE CERTIFICATE (I.E.,  
COMPANY NAME OR INDIVIDUAL NAME)

\_\_\_\_\_  
COMPANY NAME \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_  
\_\_\_\_\_

SOCIAL SECURITY NUMBER \_\_\_\_\_

EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

CONTACT PERSON REGARDING CERTIFICATES AND REDEMPTIONS  
NAME \_\_\_\_\_

PHONE NUMBER & EXTENSION \_\_\_\_\_

FAX NUMBER \_\_\_\_\_

**\$25.00 REGISTRATION FEE MUST BE INCLUDED WITH THIS FORM**

## DODGE COUNTY TREASURER

Kristine Winterstein  
Dodge County Treasurer

Haley Willnerd  
Deputy County Treasurer

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435 N Park Fremont, Nebraska 68025 Phone 402-727-2750 Fax 402-727-2753

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### RE: ANNUAL TAX SALE INFORMATION

1. Delinquent taxes are advertised the first three weeks in February. The Public Tax Sale opens the first Monday in March. Public Sales close on April 1<sup>st</sup>. After that date all delinquent taxes are for sale under Private Tax Sale. County Tax Sale certificates may be assigned at any time. Those certificates are then held to maturity at which time you may start your own action for foreclosure.
2. Redemption time is 3 years.
3. Interest rate is 14% by Nebraska Statute.
4. Subsequent taxes must be paid as they become delinquent, during the life of the certificate.
5. You are responsible for your own process when the certificate matures.
6. Sheriff sales on County Tax Sales are determined by the County Attorney in regard to date and time.
7. Tax sale certificates may be assigned. The fee is **\$20.00** plus notary fee if required.
8. Tax sale purchase must be made in person. No telephone, fax or online purchases are allowed.
9. The County Attorney's Office will have a current listing of County Tax Sales and which ones will be sold.
10. We also have a listing of parcels available for purchase. The purchaser must do his/her own research that may be necessary, before purchasing. There is a \$2.00 charge per copy for this list. You may also access this information on the newspaper's website. It is [Fremonttribune.com](http://Fremonttribune.com).
11. **\$20.00** Certificate fee for each parcel purchased and is **NOT REFUNDABLE**.
12. At the close of the sale be prepared to leave a signed check payable to Dodge County Treasurer.
13. Administrative Service Fee for Providing Notice to Property Owner,  
Neb. Rev. Statute 77-01818(2) – *Please see attached.*

Correspondence should be mailed to: DODGE COUNTY TREASURER  
435 N PARK AVE STE 101  
PO BOX 999  
FREMONT, NE 68026-0999  
You may also e-mail: [treasurer@dodgecountyne.gov](mailto:treasurer@dodgecountyne.gov)  
Or: [realestate@dodgecountyne.gov](mailto:realestate@dodgecountyne.gov)



All purchasers must be registered separately per one entity and ONE TAX ID NUMBER. One individual may represent only one company or entity. Representing multiple companies is NOT ALLOWED. This is common procedure throughout the State of Nebraska. If any purchasers are a foreign corporation, they must provide proof that they maintain a registered agent with the Secretary of State. The corporation will need a W-8BEN-E form. A W-8 form is needed for a foreign resident without a Tax ID. Section 77-1807.

The tax sale will be held at 435 N Park Ave, Fremont, NE in the Dodge County Board Room, third floor. The Courthouse opens to the public at 8:00 a.m. and everyone must enter at the East side of the building. You will also need to go through security. At the entrance to the Board Room you will sign in and receive your assigned number. We will draw to determine which bidder will start the sale. You will be given an updated list of parcels available for sale. This is the ONLY list we will be selling from. We will try to start the sale promptly at 8:30 a.m. **PLEASE** make an effort to be here early to sign in.

PLEASE SEND YOUR REGISTRATION AND W-9 OR W-8BEN FORMS TO THE DODGE COUNTY TREASURER BY: **FEBRUARY 28TH.**

To research the properties our list now has the Parcel number, which begins with 27, and is on the left side. The website is <https://dodge.gworks.com>. Keep in mind it is buyer beware and you, as the purchaser, are responsible for what you select to purchase. **Remember the \$25.00 registration fee and the \$20.00 certificate fees are not refundable.**

**PLEASE** inform your representatives to **KNOW** who they are working for. When they sign in, the morning of the sale, they need to write down who they are representing. This simply saves some confusion. Also make sure they bring a **PEN. PLEASE, NO** food, however drinks are allowed in the Board Room.

**NOTICE OF ADMINISTRATIVE SERVICE FEE – Neb. Rev. Statute 77-1818(2)**

As this is a recently passed Nebraska State Statute, the Treasurer's Office has consulted with the Dodge County Attorney on how our office would proceed regarding this fee. It is as follows:

*Neb. Rev. Statute 77-1818(2) – States: "The purchaser shall notify the county treasurer of the amount of such fee within thirty (30) days after completion of the service of notice."*

*We will accept a receipt showing the completion of personal service and at that time we will enter your administrative fee into our system for collection.*

*If the certificate has already been redeemed before we have received your receipt, we will not be liable to collect your administrative fee.*

*Please do not send notices of administrative fees before service has been perfected upon the property owner.*

**We highly recommend that you review Nebraska Statute 77-1818(2).**

Thank you for your cooperation.



**77-1818. Real property taxes; certificate of purchase; lien of purchaser; subsequent taxes; purchaser provide notice; contents; prove service of notice; administrative fee.**

(1) The purchaser of any real property sold by the county treasurer for taxes shall be entitled to a certificate in writing, describing the real property so purchased, the sum paid, and the time when the purchaser will be entitled to a deed, which certificate shall be signed by the county treasurer in his or her official capacity and shall be presumptive evidence of the regularity of all prior proceedings. Each tax lien shall be shown on a single certificate. The purchaser acquires a perpetual lien of the tax on the real property, and if after the taxes become delinquent he or she subsequently pays any taxes levied on the property, whether levied for any year or years previous or subsequent to such sale, he or she shall have the same lien for them and may add them to the amount paid by him or her in the purchase.

(2) Upon issuance of the certificate, the purchaser shall notify, by personal service, the property owner of the real property that was sold for taxes at the address listed for such owner in the records of the county assessor. The notice shall (a) state that a certificate has been issued, (b) include a brief description of the property owner's legal rights to redeem the real property, (c) identify the real property by the street address listed in the records of the county assessor, (d) include the total amount of taxes, interest, and costs for which the property was sold and a recitation that interest and fees may accrue, and (e) include a prominent warning that failure to act may result in forfeiture of the property after three years. The purchaser shall prove such service of notice by affidavit, and such affidavit shall be filed with the application for the tax deed pursuant to section 77-1837. An administrative fee shall be allowed for any service of notice under this subsection. The administrative fee shall be equal to the greater of one hundred dollars or the actual cost incurred by the purchaser for such service of notice. The amount of such fee shall be noted by the county treasurer in the record opposite the real property described in the notice and shall be collected by the county treasurer in case of redemption for the benefit of the holder of the certificate. The purchaser shall notify the county treasurer of the amount of such fee within thirty days after completion of the service of notice.

**Source:** Laws 1903, c. 73, § 209, p. 464; R.S.1913, § 6537; C.S.1922, § 6065; C.S.1929, § 77-2017; R.S.1943, § 77-1818; Laws 1992, LB 1063, § 149; Laws 1992, Second Spec. Sess., LB 1, § 122; Laws 2013, LB341, § 5; Laws 2023, LB727, § 53.

**Operative Date: September 2, 2023**



# Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
See Specific instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-			-		
or								
Employer identification number								
			-					

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person ►

Date ►

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-DIV (dividends, including those from stocks or mutual funds)

- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.