

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

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

ANNUAL TAX SALE INFORMATION

The following is subject to change and does not constitute legal advice. We are not attorneys and therefore cannot provide any guidance. It is imperative that you understand the complexity of this process. If you fail to comply with the statutes governing tax sales, you can lose a portion or all your money.

Please read the entirety of the “Information on Purchasing Tax Sale Certificates,” as State Statutes that involve the public tax sale have been revised

1. Delinquent taxes are advertised for the first three Thursdays in February. The Public Tax Sale opens on the first Monday in March. Public Sales close on April 1st. 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. The Redemption time is 3 years.
3. Interest rate is 14% by Nebraska State Statute.
4. Subsequent taxes must be paid as they become delinquent, during the life of the certificate. PLEASE NOTE: You will **not** receive notification that your subsequent taxes are owed.
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 regarding date and time.
7. **Tax sale certificates** will be assigned. The fee is **\$20.00** and is **NOT REFUNDABLE.**
8. Tax sale purchases 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 website. It is Fremonttribune.com.
11. The **\$25.00 Registration fee** is still required for each entity & is **NOT REFUNDABLE UPON REDEMPTION.**

77-1823.

Real property taxes; tax sale certificates; fee.

The county treasurer shall charge a twenty-five-dollar issuance fee for each certificate made by him or her for a sale of real property for taxes. The issuance fee shall not be required if the tax sale certificate is issued in the name of the county, but the issuance fee is due from the purchaser when the county assigns the certificate to another person. The fee is not refundable upon redemption.

Operative Date: May 7, 2025

12. 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 a 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** try to be here early to sign in.

PLEASE SEND YOUR REGISTRATION AND **\$25.00**, 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 on 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 \$150.00

Nebraska Revised Statute 77-1818. Real property taxes; certificate of purchase; lien of purchaser; subsequent taxes; purchaser provide notice; contents; administrative fee.

- (1) The purchaser of any real property sold by the county treasurer or his or her designee for taxes shall be entitled to a certificate describing the real property so purchased, the sum

paid, the date when the purchaser will be entitled to a deed for any other real property, 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. The certificate may be provided to the purchaser by hand delivery, mail or electronic means. 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 or residence service, and if unsuccessful, by certified mail 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, (e) include the purchaser's name, and (f) include a prominent warning that failure to act may result in forfeiture of the property. Upon the issuance of the certificate, an administrative fee of one hundred fifty dollars shall be charged to the property owner. The fee shall be noted by the county treasurer in the record opposite the real property and shall be collected by the county treasurer in case of redemption for the benefit of the holder of the certificate.
- (3) Personal or residence service under subsection (2) of this section is not required on certificates purchased by or issued to counties pursuant to sections 77-1809 and 77-1918

Operative Date: May 7th, 2025

77-1837.01.

Real property taxes; tax deed proceedings; changes in law not retroactive; exceptions.

- (1) Except as otherwise provided in subsections (2) and (3) of this section, the laws in effect on the date of the issuance of a tax sale certificate govern all matters related to tax deed proceedings, including noticing and application, and foreclosure proceedings. Changes in law shall not apply retroactively with regard to the tax sale certificates previously issued.
- (2) Tax sale certificates sold and issued between January 1, 2010, and December 31, 2016, shall be governed by the laws and statutes that were in effect on December 31, 2009, with regard to all matters relating to tax deed proceedings, including noticing and application, and foreclosure proceedings.

(3) Tax sale certificates sold and issued between January 1, 2017, and September 7, 2019, shall be governed by the laws and statutes that are in effect on September 7, 2019, with regard to all matters relating to tax deed proceedings, including noticing and application, and foreclosure proceedings.

At the close of the sale be prepared to leave a signed check payable to Dodge County Treasurer.

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:
Or:

treasurer@dodgecountyne.gov
realestate@dodgecountyne.gov

Thank You for Your Cooperation

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)
	2	Business name/disregarded entity name, if different from above.
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/> (Applies to accounts maintained outside the United States.)
	4	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____
	5	Address (number, street, and apt. or suite no.). See instructions.
	6	City, state, and ZIP code
7	List account number(s) here (optional)	
		Requester's name and address (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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
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Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. 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
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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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they