

# DAKOTA COUNTY WELCOMES YOU

## Tax Sale Guidelines for Dakota County Nebraska

*The following is subject to change and does not constitute legal advice. We are not attorneys and therefore cannot provide any guidance. It is very important that you understand the complexity of this process. IF YOU fail to comply with the statutes governing tax sales, you CAN lose a lot or all your money invested. These are the rules of the state. You have agreed to these rules by your participation.*

### LOCATION

The tax sale will be held at the Dakota County Courthouse, 1601 Broadway St, Dakota City, NE 68731. The sale will be held in the District Court room on the second floor.

### REGISTRATION

Tax sales are held on the first Monday in March starting at 9:00 A.M. Pre-registration is mandatory and must be completed by the last Thursday prior to the sale before 4:30pm. A \$25.00 registration fee per company must be paid when pre-registering. REGISTRATIONS WILL NOT BE TAKEN AT THE DOOR. The auction starts promptly at the designated time. If you are late, you will be placed as the last bidder of the next round, after the current round is completed. Our registration sheets are available through the treasurer's office or on our website.

### BIDDER REGISTRATION

1. Investor name to place on the certificate
2. Physical address to place on the certificate
3. Mailing address if different than the certificate.
4. Tax ID # or social security #
5. Phone number, fax number and e-mail.
6. Primary contact
7. Attending representative.

### QUALIFIED BIDDERS

Bidders must be separate and distinct bidders. Bidders who register as basically the same bidder will be disallowed and must choose only one to participate. Each representative attending may represent **up to 5** entities only.

### NOTICE

Delinquent taxes are advertised in The Dakota County Star Newspaper for three consecutive weeks in February. You may obtain a copy from the newspaper or from our website. Normally this list is left "as is" after initial notification, but we will try to have an updated listed posted on our website the week before the sale. It is your responsibility to inquire about updates or paid statuses.

## THE TAX SALE

The sale will be conducted as “pick your parcel”. You will receive a number when you sign in. After all numbers are distributed, the treasurer will pick a number at random. That number will be the first person to be offered a choice from the tax sale list. The list is from largest amount to smallest. There is a \$25.00 non-refundable fee added to each certificate. If you pass, on your turn you are done for that round. Note that the dollar amounts in the newspaper do NOT include the delinquent interest and MAY include multiple years of back taxes (which are marked with an asterisk) so be prepared to pay more than the amount published. When placing a bid, please write the Item number AND the parcel number on the registration form to avoid any confusion. **It is the responsibility of you (Investor, bidder, attending representative) to know what you are buying. There are no refunds on purchased certificates.**

Cell phones will be OFF. If you must leave the room to make/take a phone call, the tax sale will continue without you. YOU MAY THEREFORE MISS YOUR TURN.

## EXEMPTIONS

We do not sell properties currently in bankruptcy. If you buy a parcel which later goes to bankruptcy, you may have to see a lawyer.

## Associated Tax Sale Fees as of May 7, 2025 (LB-650)

- \$25.00 certificate fee (previously \$20.00)
- \$150.00 administrative fee (previously \$0.00)
- \$25.00 redemption fee (previously \$22.00)
- \$20.00 advertising fee (previously \$5.00)

## REDEMPTION

When a tax sale certificate is redeemed, you will be paid 14% interest from the date of sale till the date of redemption. Please note the \$25.00 redemption fee is not reimbursed. Your check will be sent out when we are certain the redemption check has cleared the bank.

## LEFTOVERS

After the tax sale, there are usually some delinquent taxes that were not purchased. These parcels are available for a private tax sale day to day, beginning May 1<sup>st</sup>.

## REASSIGNMENT

There is a \$10.00 fee for reassignments. There are to be ABSOLUTELY NO reassignments whatsoever on the day of the sale. The tax sale certificates will be issued to the name of the party on the registration form. Any reassignment is not allowed for 45 days. This is being enforced to protect the integrity of the sale for all participants.

## DEEDS

There is a \$10.00 fee to obtain a treasurer's deed. There are statutory timelines involved in this process, and you would be well advised to obtain the advice of an attorney.

## FORECLOSURE ACTION

We do not provide legal advice on foreclosure actions. However, one of your statutory responsibilities is to notify the treasurer's office if a foreclosure action is filed. Failure to do so could result in you not receiving various foreclosure fees.

## ANNOUNCEMENTS

Sale day announcements may take precedence over other previous announcements or listings. If a decision must be made, that is not statutory in nature, we are almost always going to defer, within the limitations of the law, with the taxpayer who lives here and owns property and therefore pays taxes in Dakota County.

Upon completion of the bidding, you will be expected to provide a blank check to the Dakota County Treasurer. We will process your tax sales over the course of that week, and mail you copies of the certificates. Once we have completed the process, we will process your check and send it to the bank. Certificates will be issued in the name you designated when registering.

**Stephanie Gatzemeyer**  
**Dakota County Treasurer**

Revised 2/1/26

### RE: "Notice of Administrative Service Fee" **Neb. Rev. Stat. 77-1818(2)**

States: "The purchaser shall notify the county treasurer of the amount of such fee within thirty 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 administration fees before service has been perfected upon the property owner.

*Statutory changes SHALL take precedence over written information in this document.*

### STATUTES: NEBRASKA REV STATUTES 77-1801.....

Section 18 of Chapter 77 deals with tax sales and certificates. You may view the chapter at <http://statutes.unicam.state.ne.us/> or your local library. You are NOT purchasing the property. You have NO AUTHORITY over the property or its disposition whatsoever. You are merely purchasing a tax lien on the property by paying the back taxes. In three years', time, you can take action to foreclose on the property if the tax sale you bought is not redeemed. During the three years, you can pay subsequent delinquent taxes as they become delinquent on May 1st and September 1st of each following year.