Tax Sale Instructions

- **<u>Rules of Sale</u>**
  - $25.00 Registration Fee NON-REFUNDABLE
  - Sale Conducted as a Round Robin Sale (Bidder Numbers are drawn morning of sale)
  - Everyone must work off the Nemaha County Treasurer's published list
  - Dollar amounts listed are base amounts only, they do not reflect interest and advertising
  - Multi Years *** represent more than one year of delinquent tax
  - Cell Phones must be turned off during the sale. The sale will not hold if you step away.
  - It is your responsibility to know what you are buying. There are no refunds.

- **<u>Processing Certificates</u>**
  - $25.00 Fee for each certificate – NON-REFUNDABLE
  - No Certificate will be issued if taxes get paid PRIOR to certificate issuance
  - Takes about 2-10 days to process the certificates

- **<u>Redemption</u>**
  - You will be paid 14% interest from the date of sale to the date of redemption
  - The $25.00 tax sale certificate fee is not reimbursed.
  - $150.00 Administrative fee is automatically added at time of redemption

- **<u>Payment Arrangements for Today</u>**
  - Blank Checks, W-9 and Contact Information MUST be left at the Treasurer's Office the day of sale.
  - We can email or fax a copy of the check if specifically requested or we will mail a copy of the check with certificates

- **<u>Buyers Documents</u>**

  Once tax sale certificates have been processed, we will send the following documents to the buyer by mail
  - Original Tax Sale Certificates.
  - Copies of paid tax receipts
  - Copy of the Check
  - Redemption checks if any get redeemed before mailing goes out

- **<u>Subsequent Payments</u>**
  - Buyers should purchase subsequent taxes as they become delinquent

- **<u>Bankruptcy</u>**
  - Taxes for properties in Bankruptcy will not be sold
  - Future Bankruptcies – We will not guarantee that you will be notified but an attempt will be made

- **<u>Transfer Deed and Foreclosures</u>**
  - We do NOT give any legal advice on how to foreclose or the notification timelines
  - You will need to have an attorney

Nemaha County, NE
2026 Tax Sale – March 2, 2026

To register for the Nemaha County Tax Sale each bidder will need the following:

1. $25.00 Non-refundable Fee for Each Representative
2. Completed Registration Form
3. W-9 IRS Form

Preregistration will begin Monday, February 2, 2025 at 8:00 a.m. We recommend that everyone preregister for the sale.

*Please note the tax sale will take place in the Courthouse

TAX SALE
REGISTRATION FORM

Name to appear on Tax Sale Certificates:______________________________

Address:______________________________

Phone Number:______________________________

Fax Number:______________________________

Contact Person's Name:______________________________

Number of Bidders__________ X $25.00 = $______________________________
Registration Fee Total

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

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.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ 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.

☐ 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 . . . . ☐

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) ______

(Applies to accounts maintained outside the United States.)

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.

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

☐☐ – ☐☐☐☐☐☐☐

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.

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**

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