

PLATTE COUNTY TREASURER'S OFFICE

Jenny Reppert, Treasurer

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PUBLIC TAX SALE INFORMATION

It is important to understand the process of purchasing tax sale certificates. Important elements to understand are:

- 1) Delinquent taxes are advertised the first three weeks in February. The Public Tax Sale opens the first Monday in March.
- 2) You are purchasing the taxes and NOT the property, interest on the taxes is accrued at 14% Nebraska Statute
- 3) If the homeowner does not redeem (pay) the certificate during the statutory 3 year timeframe, you as the investor have a limited timeframe to start foreclosure proceedings on the property after the 3 year timeframe has been met. (Nebraska Statute 77-1902)
- 4) Pre-registration is mandatory along with a \$25 registration fee to bid on taxes. This fee is not refundable.
- 5) There is a \$25 fee for each certificate purchased. Under Statute 77-1823 this fee is not refundable upon redemption.
- 6) There is a \$20 advertising fee that is collected for each certificate purchased.
- 7) It is the investor's responsibility to research properties.
- 8) It is advised to seek legal counsel when the 3 year timeframe has been met, to assist in the foreclosure process.
- 9) Tax sale purchase must be made in person. No telephone, fax or online purchases are allowed.
- 10) The sales is conducted in a round robin format. Will start with number 1, number will not change with the property if taxes get paid before tax sale, we will skip that number. We start highest amount to smallest.

Advertising:

Platte County advertises the property taxes in the Columbus Telegram and Humphrey Democrat during the month of February. A list will also be available on our website. The Property Tax Administrator will post a copy of all tax sale properties in the state of Nebraska on the Department of Revenue's Website.

Registration:

Pre-registration is mandatory along with a \$25.00 application fee. The deadline is 5 p.m., the Friday before the tax sale February 27, 2026. The registration form is available on our website and in our office. Please return it to the Platte County Treasurer's Office along with a Form 9 and a signed blank check prior to the sale.

Sale Time and Date:

Platte County Tax Sale is held the first Monday in March each year March 2, 2026, at 9:00a.m. doors will open at 8:30a.m. at the Platte County Courthouse Community room 2610 14 St Columbus NE.

Sale Procedure:

On the day of the sale, at 9:00 a.m. there will be a sign-up sheet (**Please** inform your representatives to **Know** who they are representing. When they sign in, they will sign and print their name by the company they are representing. They will be told their bidder number and sit at that spot. Bidder number 1 will have the option of purchasing or passing the first parcel and so on. Each company may be represented by only one individual and one individual may not represent multiple companies. A current listing will be available in small print.

Write Certificates:

We will start to write certificates after the sale. There is currently a \$25.00 fee pre certificate which is non-refundable upon tax sale redemption. Upon completion of the sale, we will process your certificates in 7 to 14 days and mail your copies to you. The originals are kept in our office.

Subsequent Taxes

You should pay the subsequent taxes as they become delinquent. We will not process requests for subsequent taxes until all mail has been processed. You will need to provide us with parcel numbers, certificate numbers and your blank check.

Foreclosures and /or Deeds

The certificate of tax sale is held for three years before you can foreclose on the property. (That is three years from the original tax sale date). This date will be indicated on each of the certificates you purchased. At this time, please contact an attorney for legal advice. Platte County does not provide this information to you. There are statutory time lines for both foreclosures and deeds, and if they are not met according to these statutes, you could lose your entire investment.

PLEASE NOTE: IF A FORECLOSURE IS FILED, YOU ARE REQUIRED TO NOTIFY THIS OFFICE OF THE COURT CASE. YOU ARE ALSO REQUIRED TO SEND A COPY OF THE DISMISSAL OF THE CASE WHEN THIS OCCURS.

Bankruptcies

If you purchase a tax lien and the homeowner subsequently files bankruptcy, you will be notified by the Bankruptcy Court. At this time, it would be wise to obtain advice from an attorney-we will not give out any legal advice or help you prepare your bankruptcy claim forms.

Section 77-1801-1941 of the Nebraska State Statutes deals with tax sales and certificates. You may view the chapter at www.nebraskalegislature.gov. Please read Statute 77-1818 as this is new.

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