

TAX SALE INFORMATION - 2026

Buffalo County, Nebraska

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The following is subject to change, and does not constitute legal advice.

Refer to Nebraska Statutes Section 18 of Chapter 77 for information on the tax sale certificate process.

Buffalo County Treasurer's Office will not provide legal guidance.

BUFFALO COUNTY PUBLIC SALE DATE – MONDAY, MARCH 2, 2026

Buffalo County Courthouse

1512 Central Ave, Kearney, NE 68847

Sale Begins at 9:00 a.m.

Check in is from 8:00 to 8:45 at the Buffalo County Treasurer's Office

REGISTRATION

Pre-Registration is strongly advised.

Registration acceptance for the sale will begin the Monday before the sale day.

In order to register and participate in the Buffalo County Tax Sale, you will need to provide the following:

1. Completed Buffalo County Tax Sale Registration Form.
2. W-9
3. \$25.00 Registration Fee for each bidder - nonrefundable.
4. Blank Check for the purchase of certificates.

Nebraska Statute (77-1807) requires a registration fee of \$25.00 per bidder prior to the sale in order to participate. The fee is not refundable upon redemption.

Registrants may purchase multiple bid numbers up to 25 bid numbers for each company or individual. We request only one person attend the sale regardless of bid numbers purchased. We can advise you how to make this work.

Thursday morning before the sale, random bid numbers will be drawn for those who are registered. Your bid numbers will be supplied to you after the drawing, or, to your representative at check-in the morning of the sale.

DELINQUENT TAX LISTS

The delinquent tax list is advertised three times in the Kearney Hub during the month of February. You may also find the list on the Buffalo County website, Treasurers page, at: <https://buffalocounty.ne.gov/TREASURER>. The list may also be found on the Nebraska Department of Revenue website.

Dollar amounts on the list do not include delinquent interest or fees.

Asterisks represent more than one delinquent tax year and an earlier redemption date on certificates

On Wednesday prior to the sale day, an updated list of available parcels will be on the Buffalo County Treasurers page website. The updated list will be in dollar descending order.

PLEASE NOTE: Everyone MUST work from this updated list. We will not adjust the speed of the sale to accommodate the use of other lists.

TAX SALE

The sale will be conducted in a round robin format in accordance with State Statute 77-1807.

Cell phones must be turned off. We will **not** hold the sale if you need to step away. It is your responsibility to know what you are buying.

There will be no refunds after the sale.

TAX SALE CERTIFICATE PROCESSING

Tax Sale Certificate Fee - The fee to purchase a tax certificate is \$25.00 per tax certificate. The fee is not refundable upon redemption (77-1823)

If taxes get paid PRIOR to the certificate issuance, we will not issue a certificate.

Once the tax sale certificates have been processed, we will send the buyers, by certified mail:

- Copies of the original certificates,
- Paid tax receipts and the check;
- Redemption checks if any certificates get redeemed before the mailing is sent.

We hold original certificates in our office.

No Duplicate Certificates or Receipts to you or other providers without charge.

REDEMPTIONS

Certificates will be issued in the name that was designated at registration.

14% interest is paid from the date certificate is processed to the date of redemption.

Upon redemption you will receive a copy of the redemption certificate and certificate and a check for your original tax payment(s), interest , plus reimbursable fees, by mail.

Registration fees and certificate fees are non-refundable.

SUBSEQUENT TAX PAYMENTS

Buyers should plan to purchase subsequent taxes on or after May 1st and September 1st by sending parcel numbers **and** certificate numbers, and a blank check.

Subsequent tax amounts may be found at the website: nebraskataxesonline.us

We will not calculate interest for late payments or payoffs.

BANKRUPTCY

Taxes for properties that we know are in bankruptcy will not be sold. We will not guarantee that you will be notified of future bankruptcy.

When bankruptcy is declared, we recommend you obtain advice from an attorney.

The Buffalo County Treasurer's Office staff will not provide legal advice.

If you are receiving funds directly from the bankruptcy trustee for a claim that was filed on your tax lien, you must inform our office.

FORECLOSURES

The tax sale certificate is held for a three-year redemption period after the original tax sale date. The date will be indicated on the certificates you purchase. You are advised to obtain an attorney's advice for foreclosure options. There are statutory timelines that must be met to prevent the risk of losing your investment.

Buffalo County will not provide legal guidance.

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 not receiving various foreclosure fees.