

# CUSTER COUNTY TREASURER

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## **2026 TAX SALE INFORMATION (Please read carefully)**

It is important that you understand the complexity of the Tax Sale process. The following information is subject to change and does not constitute legal advice.

### **These are the rules of the sale. With your participation, you have agreed to these rules.**

All delinquent taxes and special assessments are advertised in the Custer County Chief newspaper for the first three weeks in February. You may obtain a copy from the newspaper. An updated delinquent tax list is available on the Custer County website at <http://www.co.custer.ne.us>. The website list will be in the order of the tax sale. We will provide you with a copy of the updated list on the day of sale. The sale will be conducted using the list provided to you. You must do your own research in advance of the sale. We do not provide this service; however, we do invite you to use our tax website <http://custer.treasurer.gworks.com> where you can view Custer County assessment and tax information.

### **PUBLIC TAX SALE:**

The Public Tax Sale will be held March 2, 2026, at the Custer County Courthouse at 10:00 AM. The Courthouse doors open at 9:00 AM. It is mandatory that you “check in” on the day of the sale. During this time, any of the advertised delinquent taxes may be purchased on a **PUBLIC TAX SALE CERTIFICATE**. All bidders must register prior to participation in the sale and pay a \$25 registration fee (not refundable upon redemption 77-1823). Pre-registration information is available at <http://www.co.custer.ne.us> or by email [lmoran@custercountyne.gov](mailto:lmoran@custercountyne.gov). You are required to provide a completed investor information sheet (available on website or by request), a completed Form W-9, \$25 registration fee, and a signed blank check payable to the Custer County Treasurer on or before Thursday, February 26, 2026, by 5:00PM. **For the 2026 Tax Sale, one bidder can only represent one entity; and one entity may not be represented by multiple bidders. Bidders must be at least 19 years of age or older on the day of the sale.** For additional information, please contact the Custer County Treasurer's office at 308-872-2921 and ask for Lana or Sheri or by email to [lmoran@custercountyne.gov](mailto:lmoran@custercountyne.gov). The Custer County Treasurer reserves the right to request proof of identification and/or a cashier's check. Bidders who register as basically the same entity will be disallowed. Each qualifying entity must provide a separate Federal Identification number or Social Security number.

**The public sale is conducted in a round robin format. At the close of the business day on Thursday, February 26, 2026, the County Treasurer will use a Random Sequence Generator Program to select the order of bid.**

We will begin with the first available parcel, and the first bidder will have the option of purchasing a tax sale certificate following payment of all delinquent taxes, interest, advertising fees, and a \$25 tax sale certificate fee. Please note that the dollar amounts in the newspaper and on the Custer County website do not include delinquent interest or advertising and may include multiple years of back taxes so be prepared to pay more than is published. If the first bidder chooses not to buy the tax sale, the second bidder is given the next choice and continues from there. We will continue, beginning each round with the next numbered bidder, until all parcels are offered or there is no further interest in the listings. When the sale is finished, we ask that each bidder approve our recording of your purchases and sign your approval as an individual or representative for the purchaser listed on the registration form. A tax sale certificate **will not** be issued until you have done so. We will then process your tax sale certificates and mail **copies** of these certificates to you. The original certificates will be kept in our office. When we have computed a total purchase amount, your check will be processed. We will be happy to email or fax your total check amount to you. The certificates will be issued in the name that you designated as the purchaser when you registered. After the certificates are processed, you will have to pay a \$20 reassignment fee to change certificate ownership names(s) or to assign the certificate to someone else.

All cell phones must be shut off or in silent mode. Any calls must be taken outside the tax sale room, and the tax sale will continue without you. Therefore, you may miss your turn.

**IT IS YOUR RESPONSIBILITY TO KNOW WHAT YOU ARE BUYING. You cannot come back later and ask for a refund.** You are not buying the property; therefore, you will have no authority over the property or its disposition whatsoever. You are strictly buying a tax lien on the property by paying back taxes.

**In accordance with Rev. State Statute 77-1818(2), upon issuance of a tax sale certificate, the purchaser shall notify, by personal or residence service, and if unsuccessful, by certified mail service, the property owner of the real property sold for taxes at the address listed for such owner in the records of the county assessor. Upon 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.**

**Seek legal counsel for the exact information to include in the notice by personal service.**

After the Public Sale **and** after all the paperwork is processed by the county treasurer, there may be delinquent taxes that are still un-purchased. An updated list will be available on our website, or you may buy a list at the Custer County Treasurer's office. <http://www.co.custer.ne.us>

### **PRIVATE TAX SALE:**

The private sale begins the first Tuesday in March, following the public sale. All remaining delinquent taxes are for sale under **PRIVATE TAX SALE**. This type of certificate is sold to any person who will pay the amount of taxes, interest, advertising, and a \$25 tax sale certificate fee on an advertised, delinquent property. You must complete an investor information sheet and provide us with a completed W-9. Once again, you only get a perpetual lien of the tax on the land. Redemption, subsequent taxes, and foreclosure follow the same guidelines as a Public Tax Sale Certificate.

### **COUNTY TAX SALE:**

Any parcels that are still unsold may, upon direction of the county board, be written on a **COUNTY TAX SALE CERTIFICATE**. These certificates may be assigned at any time to any person wishing to buy them for taxes, interest, advertising, and \$25 tax sale certificate fee. You must complete an investor information sheet and provide us with a completed W-9. Once they mature, you can begin your own action for foreclosure.

A sheriff sale is held on county tax sale certificates, as decided by our county attorney. Our county attorney's office will have information as to which properties on county tax sale certificates, if any, will be sold this year.

### **ASSIGNMENTS:**

There is a \$20 fee for Public, Private or Assigned County Tax Sale Certificates. You are required to furnish a notarized assignment before any certificate is assigned to someone else.

### **SUBSEQUENT TAXES:**

If the tax sale certificate is not redeemed, subsequent taxes may be paid as they become delinquent on May 1 and September 1 of each year. However, we will not process any requests for subsequent taxes until we have processed all mail from our taxpayers. Please do not call us until the second week or later of these months. NOTE: You will **not** receive notification that your subsequent taxes are owed.

### **REDEMPTION:**

The redemption time is 3 years after the issuance of the original public, private or assigned county tax sale certificate. When a tax sale certificate is redeemed, you will be paid a 14% interest rate from the date of the sale and/or date subsequent taxes were paid to the date of redemption. Please note that the \$25 certificate fee will not be reimbursed. A check will be mailed to you in approximately 14 days, giving the redemption check time to clear the bank. If we receive a cash payment, a check may be issued and mailed sooner.

### **FORECLOSURE ACTION:**

You are responsible for your own process when the certificate matures. There are statutory time limits and if you do not foreclose within this time, you can lose your entire investment. We do not provide any notification of these expiring time limits, nor do we recommend to you how to foreclose on a tax sale.

**PLEASE NOTE: One of your statutory responsibilities is to notify the treasurer's office if a foreclosure action is filed and the court case number. You must also send the treasurer's office a copy of the dismissal of the case when this occurs.**

**BANKRUPTCY:**

We do not offer sales on property already in bankruptcy. If you buy a tax sale on a parcel and the owner later files bankruptcy, you need to obtain an attorney. We will not give out any legal advice or help you prepare your bankruptcy claim forms. The county assumes no responsibility.

**IN CLOSING**, we do not offer legal advice. We are not attorneys and therefore cannot offer any guidance. **IF YOU NEED ADVICE, SEE YOUR ATTORNEY.** It is imperative that you understand the complexity of this process and follow the statutes governing tax sales. Before making the decision to take part in a tax sale, it is extremely important to read the statutes in Chapter 77, Section 1801 through Chapter 77, Section 1941 of the Nebraska Revised Statutes. If you have any questions as to whether you should continue with the tax sale process, please consult with or visit your attorney before taking any action. These chapters are available at <http://statutes.unicam.state.ne.us/>.

**CONTACTS FOR TAX SALE INFORMATION:**

Sheri Bryant  
Custer County Treasurer  
[sbryant@custercountyne.gov](mailto:sbryant@custercountyne.gov)

Lana Moran  
Custer County Deputy Treasurer  
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