

**SENATE BILL NO. 2280  
with House Amendments  
SENATE BILL NO. 2280**

Introduced by

Senators Elkin, Larson

Representatives Devlin, Dockter, Lefor, Louser

1 A BILL for an Act to amend and reenact sections 57-28-11, 57-28-17, and 57-28-18 of the North  
2 Dakota Century Code, relating to permitting reappraisal of property acquired by a county by tax  
3 deed.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Section 57-28-11 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **57-28-11. Hearing on appraisal or reappraisal.**

8 After ~~making the an~~ appraisal or reappraisal of property acquired by tax deed, the board of  
9 county commissioners shall set a date for hearing objections to the minimum sale price  
10 determined. At least ten days before the hearing, the county auditor shall mail to the auditor of  
11 any city, or the clerk of the board of supervisors of any township, in which appraised property is  
12 located a written notice stating the time when objections to the established minimum sale price  
13 will be heard. Any member or representative of the governing body of any taxing district may  
14 appear at the hearing with reference to the fair market value of appraised property, and the  
15 board may make appropriate changes in the minimum sale price of property.

16 **SECTION 2. AMENDMENT.** Section 57-28-17 of the North Dakota Century Code is  
17 amended and reenacted as follows:

18 **57-28-17. Sale between annual sales - Reappraisal.**

19 1. If the county continues to retain the property acquired by tax deed after the initial  
20 appraisal is conducted and the annual sale is held, the board may reappraise the  
21 value of the property at any time deemed necessary by the board. The reappraisal of  
22 the property must be completed at least thirty days before a subsequent annual sale  
23 under this chapter. Any property not sold at the annual November sale may be sold by  
24 the county auditor at private sale before the next annual November sale for not less

1 than the property's minimum sale price. A parcel of real estate against which an  
2 unpaid special assessment continues as a lien under section 57-28-09 may be sold by  
3 the county auditor free of the lien if the governing body of the city in which the property  
4 is located finds that the sum of the minimum sale price and the unpaid special  
5 assessment exceeds the market value of the property. If the governing body of the city  
6 makes this finding, it may cancel all or part of the special assessment lien against the  
7 property to reduce the lien to an amount which, when added to the minimum sale  
8 price, will be equal to the market value of the property. The action of the governing  
9 body shall be certified by the city auditor or clerk to the county auditor. The county  
10 auditor may then sell the property at private sale before the next annual November  
11 sale for not less than the resulting amount. The purchaser acquires the property free  
12 from any part of any lien for special assessment which was canceled by the governing  
13 body of the city, and the county auditor shall remove from the record any canceled  
14 special assessments.

- 15 2. Notwithstanding the provisions of this section or other provisions of law, any property  
16 acquired by the county which is subject to a special assessment lien for improvements  
17 made by a city may be sold to that city for cash at any price agreed upon by the board  
18 of county commissioners and the governing body of the city.

19 **SECTION 3. AMENDMENT.** Section 57-28-18 of the North Dakota Century Code is  
20 amended and reenacted as follows:

21 **57-28-18. Terms of private sale and distribution of proceeds.**

- 22 1. Any private sale of real property made between the annual November sales must be  
23 made upon the same terms and conditions as a sale may be made at the November  
24 sale, unless the board of county commissioners has had the property reappraised and  
25 has consented, by majority, to value the property at the reappraised price. The sale of  
26 farmland acquired by the county by tax deed is subject to any existing lease of the  
27 property for the year of the sale. If the farmland is to be sold by private sale to any  
28 person other than the former owner or other interested person, a deed or contract for  
29 deed may not be delivered to the purchaser until thirty days after service by certified  
30 mail upon the former owner or other interested party of the pending sale, the date  
31 when the sale will become final, and the amount required to repurchase the property.

1           For the purposes of this section, "other interested party" means the executor,  
2           administrator, parent, spouse, or child of the former owner who has notified the county  
3           auditor in writing of that status, the address at which service may be made, and that  
4           the person should be notified of the expiration of the period of repurchase in  
5           connection with any private sale of the property.

6           2. In case of the sale, contract for sale, or repurchase by the former owner of tax deed  
7           property during January, the property must be assessed and taxed for that year, and  
8           the purchaser or repurchaser is entitled to the rental and landlord's share of crops on  
9           the property for the year. In case of the sale, contract for sale, or repurchase by the  
10          former owner of tax deed land after January, the property ~~must~~may not be assessed  
11          and taxed for that year, and the county is entitled to the rental and landlord's share of  
12          the crops on the property for the year. The proceeds realized from a sale between  
13          annual November sales must be apportioned in the same manner as the proceeds of  
14          the annual November sale.