Terms of Annual Sale
Sale Date – November 17th, 2026
Burleigh County Auditor

1. Each parcel of land will be sold at auction to the highest bidder for not less than the posted minimum sale price. Terms are cash or check to be deposited immediately with the Burleigh County Auditor\Treasurer's Office. The county is deeding its interest in the property. The county issues what is known as a "county deed". Any questions of a legal nature should be discussed with your attorney. Successful bidder upon payment will receive a TAX DEED. A tax deed conveys whatever title and interest the county has. It does not warrant title. We recommend the successful bidder perfect their title. The County has NO ABSTRACTS for these properties.

Please note that the former owner has the right to redeem the property up until the time of sale by paying the entire amount of taxes, specials, penalty, and interest against the property.

2. The descriptions provided are based on the Official Records of the County Recorder's Office and are presumed to be correct.

3. **ND STATE LAW** requires all bidders to qualify by completing an affidavit certifying that you have no delinquent property taxes in any ND County.

4. Prospective purchasers are urged to examine the title, location and desirability of the properties available to their own satisfaction prior to the sale. The County makes no guarantee, expressed or implied, relative to the title, location or condition of the properties for sale. The County assumes no liability for any other possible liens, encumbrances or easements, recorded or not recorded.

5. Prospective purchasers are advised that some assessments which are levied by agencies or offices other than the County may still be outstanding after the tax sale; in addition, the I.R.S. has the option of redeeming, up until 120 days after the sale, any property on which there is an I.R.S. lien recorded.

6. When property is sold at public auction on which the IRS holds a tax lien, the United States has the right of redemption for 120 days from the date of such sale. The IRS will pay the actual amount paid for the property by the bidder, plus interest at 6% per annum from the date of sale, plus the expenses of sale that exceed any income received from the property.

7. If the successful purchaser desires a survey of the property, it will be at the purchaser's own initiative and expense. The County makes no warranty, either expressed or implied, relative to the usability, the ground location, or property lines of the properties. The prospective purchaser must determine the exact location, desirability, and usefulness of the properties.

8. The sale of these properties should not, in any way, be equated to real estate sales by licensed salesmen, brokers and REALTORS®. The County cannot guarantee the condition of the property nor assume any responsibility for conformance to codes, permits or zoning ordinances. You should inspect the property before investing. The burden is on the purchaser to thoroughly research, before the sale, any matters relevant to his or her decision to purchase, rather than on the county, whose sole interest is the recovery of back taxes.

9. Your bid is an irrevocable offer to purchase the asset.

10. Successful bidder shall state in writing the name(s) and address(es) in which the County Deed shall be issued. Note that the property will be deeded in the name of the bidder unless the bidder has written, signed permission from another party to record the deed in their name.

11. A copy of the deed will be mailed to the purchaser after it is signed by the Chairman of the Burleigh County Commission. The County Recorder will send the original deed to the owner after recording is completed.

12. The minimum bid price includes all taxes, penalties, interest, and annual installments of specials certified to the Burleigh County Auditor/Treasurer through the 2025 tax year. The bid price also includes the estimated taxes and annual installment of special assessments for the 2026 tax year. In most cases the 2026 tax will be covered by the minimum sales price so you may NOT get a statement for 2026 (only receipts) however you may receive a statement if amount estimated not enough to cover the 2026 taxes. **PLUS $20 FOR DOCUMENT RECORDING FEES**.

13. Upon delivery of the deed, the property becomes taxable to the purchaser for the 2026 tax year.