

SENATE BILL NO. 2269

Introduced by

Senator Holmberg

1 A BILL for an Act to amend and reenact section 11-13-12 of the North Dakota Century Code,
2 relating to a deed or contract for deed that contains a metes and bounds legal description.

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

4 **SECTION 1. AMENDMENT.** Section 11-13-12 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **11-13-12. Auditor's certificate of taxes and special assessments on deeds, contracts**
7 **for deed, plats, replats, and patents.**

8 1. Whenever a deed, contract for deed, or patent is presented to the county auditor for
9 transfer, the auditor shall ascertain from the books and records in the auditor's office
10 and in the office of the county treasurer whether there are delinquent taxes, special
11 assessments, or an unsatisfied lien created under section 57-02-08.3 against the land
12 described in the instrument, or whether the land has been sold for taxes.

13 a. If there are delinquent taxes, special assessments, or an unsatisfied lien created
14 under section 57-02-08.3 against lands described in the instrument, the auditor
15 shall certify the same. When the receipt of the county treasurer is produced for
16 the delinquent and current taxes or special assessments, the auditor shall enter
17 "Taxes and special assessments paid and transfer accepted".

18 b. If the land described has been sold for taxes to a purchaser other than the
19 county, the auditor shall enter "Taxes paid by sale of the land described within
20 and transfer accepted".

21 c. If the instrument presented is entitled to record without regard to taxes, the
22 auditor shall enter "Transfer accepted".

23 d. Acceptances required under this subsection must be accompanied by the
24 auditor's signature.

- 1 2. Whenever a deed, contract for deed, or patent is presented to the county auditor for
2 transfer, the auditor shall ascertain from the books and records in the auditor's office
3 whether there are current taxes, current special assessments, or an unsatisfied lien
4 created under section 57-02-08.3 against the land described in the instrument. If there
5 are current taxes, current special assessments, or an unsatisfied lien created under
6 section 57-02-08.3 against the land described in the instrument, the auditor shall place
7 a statement on the instrument showing the amount of any current taxes, current
8 special assessments, or unsatisfied lien created under section 57-02-08.3. When the
9 receipt of the county treasurer is produced showing payment of delinquent and current
10 taxes and special assessments, and satisfaction of all liens created under section
11 57-02-08.3, if any, the auditor shall enter "Taxes and special assessments paid, all
12 liens created under section 57-02-08.3 satisfied, if any, and transfer accepted". For
13 purposes of this subsection:
- 14 a. "Current special assessments" means special assessments that have been
15 certified to the county auditor for collection but are not yet delinquent and have
16 become due on the first day of January under section 57-20-01.
- 17 b. "Current taxes" means real estate taxes, as shown on the most recent tax list
18 prepared by the county auditor, which are not yet delinquent and have become
19 due on the first day of January under section 57-20-01.
- 20 3. Whenever a plat, replat, auditor's lot, or any instrument that changes the current
21 property description, including condominium ownership established under chapter
22 47-04.1, is presented to the county auditor for transfer, the auditor shall ascertain from
23 the books and records in the auditor's office and in the office of the county treasurer
24 whether there are current or delinquent taxes, special assessments, or an unsatisfied
25 lien created under section 57-02-08.3 and, after February first of each year, the tax
26 estimate for that year against the land described in the instrument or whether the land
27 has been sold for taxes. If there are current taxes, delinquent taxes, delinquent special
28 assessments, installments of special assessments, an unsatisfied lien created under
29 section 57-02-08.3 or tax estimates against lands described in the instrument, the
30 auditor shall certify the same.

- 1 4. The auditor may not deny the legal transfer of a deed or contract for deed under this
- 2 section or any other section based upon the presence of a metes and bounds legal
- 3 description if the metes and bounds legal description of the property meets the
- 4 requirements of section 47-19-03.1.