Terms of Annual Sale
November 17, 2026
Richland County Auditor

*** The 2003 North Dakota State legislature made a requirement that a person is ineligible to purchase tax sale property if that person owes delinquent taxes to any county in North Dakota. As such, each purchaser must sign and have notarized a "Delinquent Tax Oath" attesting that they do not owe delinquent taxes to any county.

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 Richland County Tax & Business Office. The county is deeding its interest in the property. We recommend the successful bidder perfect their title. The county issues what is known as a "county deed". Any questions of a legal nature should be discussed with your attorney.

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

3. 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 conditions of the properties for sale. The County assumes no liability for any other possible liens, encumbrances or easements, recorded or not recorded.

4. 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.

5. 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 (26 USC Sec. 3712(g) and 7425(d)). 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.

6. 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.

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7. 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.

8. Property is sold "As-Is". County gives no warranties of any kind covering the property purchased or the personal property, if any, contained therein. County makes no representation as to the ownership of personal property on the premises, if any. The County makes no representation as to the presence of hazardous substances located on the property.

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 Richland 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 Richland County Auditor through the 2025 tax year. The bid price also includes the estimated taxes and annual installment of special assessments for the 2026 tax year.

13. Upon delivery of the deed, the property becomes taxable to the purchaser for the 2027 tax year.