

LETTER OPINION
96-L-5

January 9, 1996

Mr. Steven J. Wild
Bowman County State's Attorney
P.O. Box 260
Bowman, ND 58623-0260

Dear Mr. Wild:

Thank you for your letter requesting my opinion regarding whether a particular tract of property obtained by Bowman County by a tax lien must be offered for sale at an annual tax sale.

Based upon your letter, it is my understanding that Bowman County acquired the tract of property in question by tax deed in 1940. In 1982, the county quieted title to the property. Bowman County has not offered the property for sale at the annual tax sale nor has the county set a minimum bid price. The county has leased the property for grazing purposes and for oil and gas, but has not otherwise used the property.

N.D.C.C. ch. 57-28 addresses what a county must do with property that is obtained by tax deed. Section 57-28-10 provides that "[a]ll property acquired by the county by tax deed must be appraised by the board of county commissioners at least thirty days before the annual sale under this chapter." Although the requirement that all property acquired by the county by tax deed must be appraised indicates that all property will be offered for sale at the annual sale, none of the provisions of chapter 57-28 specifically require a county to offer to sell all property acquired by it by tax deed. I also have not been able to locate any case law or prior opinions by this office finding that chapter 57-28 requires a county to offer to sell all property acquired by it by tax deed. It is therefore my opinion that a county may keep property acquired by tax deed to use for purposes authorized by law if such action is approved by the board of county commissioners. See N.D.C.C. § 11-11-14(20).

Sincerely,

Heidi Heitkamp
ATTORNEY GENERAL

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