

**CHAPTER 57-25**  
**PAYMENT OF TAX OR REDEMPTION ON DIVISION OF REAL ESTATE**

**57-25-01. Application for division of property for satisfaction of tax lien.**

In case a mortgage, lien, or sheriff's certificate, or any other instrument conveying an interest in property, affects only a part of the real estate taxed as a unit, any person interested therein may petition the county auditor that the person be permitted to pay taxes and satisfy any outstanding tax lien as to that part only of the real estate in which the party is interested. Such petition must set forth the petitioner's interest in the property. It must be verified and may be in the form of an affidavit. Immediately upon the receipt of such petition, the county auditor shall consider the same and shall make a fair and equitable valuation of the whole tract. The county auditor shall apportion to the petitioner a part of the taxes, interest, and penalty to be paid by the petitioner in order to effect satisfaction, which must bear to the taxes, special assessments, interest, penalty, and costs accrued on the whole tract the ratio which the value of the part or parcel of land in which the petitioner claims an interest bears to the value of the entire assessed tract of land. Thereupon the county auditor, by certified mail, shall notify all persons interested in such real property according to the record, either as owner or as the holder of a mortgage or other lien or sheriff's certificate, of the filing of such petition and of the auditor's assessment of such tract or parcel of land and of the auditor's apportionment of the taxes thereon, and the date when the same will be considered and heard by the auditor. Such hearing may not be less than ten days after the mailing of such notice. Upon the date set, the county auditor shall hear the parties interested and shall assess such tract and apportion the taxes thereon as the auditor deems fair and equitable.

**57-25-02. Appeal to board of county commissioners.**

If any interested person is dissatisfied with the determination of the county auditor as provided in section 57-25-01, the person, within five days after such hearing and determination, shall file with the auditor a written request that the matter be considered by the board of county commissioners. The county auditor thereupon shall give notice, by certified mail, to all persons having an interest of record in such land, of the date when the matter will be heard by the board. Such date may not be less than ten days after the mailing of such notice. The hearing must be held at the next regular meeting of the board of county commissioners after said ten-day period has expired. Upon the date fixed, the board of county commissioners shall hear the parties interested and shall make a division of the assessed valuation of the tract of land in question and shall apportion the taxes thereon as said board deems fair and equitable.

**57-25-03. Appeal to district court.**

Any person dissatisfied with the order and determination of the board of county commissioners may appeal to the district court in accordance with the procedure provided in section 28-34-01.

**57-25-04. Tax deed proceedings to be stayed.**

When any person files with the county auditor a petition, as provided in this chapter, that the person be permitted to pay taxes, or to satisfy any outstanding tax lien as to a part only of the real estate sold, the issuance of a tax deed thereon and all proceedings preliminary thereto must be stayed until the matter is finally determined and settled.

**57-25-05. Procedure on payment of tax or satisfaction of tax lien of portion of tract.**

Upon payment by the petitioner of the amount as finally apportioned, a tax receipt or satisfaction of tax lien, or both, as the case may be, must be issued to such petitioner by the county auditor.