

## **CHAPTER 11-13 COUNTY AUDITOR**

### **11-13-01. When county auditor to qualify and take office.**

The county auditor shall qualify and enter upon the discharge of the duties of office on the first of April next succeeding the auditor's election.

### **11-13-02. Duties of county auditor.**

The county auditor shall:

1. Act as clerk of the board of county commissioners and keep an accurate record of the official proceedings of the board.
2. Prepare a financial statement of the county annually unless otherwise ordered by the board of county commissioners.
3. Upon receipt of any document, bond, or other paper required to be filed in the auditor's office, number and index the same and make the proper entries in the reception book.
4. Carefully preserve all documents, books, records, maps, and other papers required to be deposited or kept in the auditor's office.
5. Have recorded in the office of the recorder all bonds not issued by the state bonding fund that are required to be deposited in the auditor's office.
6. Perform and transact all county business without extra compensation.
7. Keep all books required to be kept by the board of county commissioners.
8. File and preserve in the auditor's office all accounts, vouchers, and other papers pertaining to the settlement of any and all accounts to which the county is a party, and copies of such papers certified under the hand and seal of the auditor shall be admitted as evidence in all courts in this state.
9. Perform all acts required of the auditor relative to the making out and delivering of notices of general and special elections, making abstracts of and canvassing the votes cast at an election, issuing certificates of election, and forwarding the abstract of votes cast to the secretary of state.
10. On or before August first of each odd-numbered year, report to the insurance commissioner the sound depreciated value of each county building or risk, and the contents therein.
11. On going out of office, deliver to the successor in office all moneys, books, records, documents, maps, papers, vouchers, and other property in the auditor's hands belonging to the county, and in case of the death of the auditor, the auditor's personal representatives shall deliver the same to the auditor's successor.
12. Do and perform all acts not enumerated in this section which the auditor is required to do by law.

### **11-13-02.1. Duties of county official in rendering services to private individuals, firms, or corporations - Fees to be charged - Disposition of fees - Records to be kept.**

A county official is not required to compile statistical information for private individuals, firms, or corporations, other than that required of the county auditor by section 11-13-15. A county official may compile statistical information for private individuals, firms, or corporations upon payment of a suitable charge which must be commensurate with costs to the county of providing the services. If the service takes more than an hour to provide, the board of county commissioners shall determine the fee, which may not exceed the sum of twenty-five dollars per hour, excluding the initial hour, for time consumed in compiling the statistical information. The county official shall remit the fees each month to the county treasurer for credit to the county general fund. The county official shall keep a complete record of fees collected under this section.

### **11-13-03. Auditor's reception book.**

Repealed by S.L. 1945, ch. 156, § 1.

**11-13-04. Auditor is chief financial officer of county - To keep account with treasurer.**

The county auditor shall be the chief financial officer of the county and shall keep complete and detailed records of all financial transactions of the county, charging the treasurer with the amount of all property taxes assessed and levied by the state and by any taxing subdivision, together with all interest, penalties, and other costs turned over to the auditor by the auditor's predecessor. In determining the treasurer's responsibility for collections, the county auditor shall credit the treasurer with all tax payments, cash discounts allowed, abatements, the amount of uncollected taxes delivered to the treasurer's successor in office, or other credits as provided by law. The county auditor shall charge the treasurer with all moneys collected by the treasurer or received by the treasurer in the treasurer's official capacity and shall credit the treasurer with all payments by warrant or as otherwise provided by law and with all moneys delivered to the treasurer's successor in office.

**11-13-05. Verification of cash.**

Repealed by S.L. 1987, ch. 144, § 2.

**11-13-06. Auditor to issue warrants to taxing districts.**

Upon application of the treasurer of any local taxing district, the county auditor shall give the treasurer an order on the county treasurer for the amount due such local taxing district, and shall charge the treasurer with the amount of such order, and at the same time shall notify the clerk of each local taxing district of the issuance of such order, but the county auditor shall not issue an order as in this section provided until the bond of the person applying for such order shall have been filed as required by law.

**11-13-07. County auditor to keep tax deed record.**

The county auditor shall keep a record to be known as the tax deed record in which the auditor shall enter a description of the land foreclosed for unsatisfied tax lien, the date when the notice of foreclosure of tax lien was issued, the date and description of the return of service of such notice, and the date when the tax deed is issued.

**11-13-08. Certified copy of tax deed record prima facie evidence.**

A certified copy of the auditor's tax deed record, or of any part thereof, given under the hand and seal of the county auditor shall be prima facie evidence in the courts of this state of the matters and things therein contained.

**11-13-09. Auditor to furnish copy of proceedings of board of county commissioners to newspaper.**

Repealed by S.L. 1987, ch. 146, § 2.

**11-13-10. Auditor to certify abstracts - Fees.**

Repealed by S.L. 1999, ch. 105, § 1.

**11-13-11. Auditor to prepare plats of school districts - Record.**

The county auditor shall prepare a record or plat showing the boundaries and the names or numbers of the various school districts in the county. Such record shall remain on file in the auditor's office. When the boundaries of a school district are changed or when a new school district is organized, the county auditor shall make a record of the same.

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

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

- a. If there are delinquent taxes, special assessments, or an unsatisfied lien created under section 57-02-08.3 against lands described in the instrument, the auditor shall certify the same. When the receipt of the county treasurer is produced for the delinquent and current taxes or special assessments, the auditor shall enter "Taxes and special assessments paid and transfer accepted".
  - b. If the land described has been sold for taxes to a purchaser other than the county, the auditor shall enter "Taxes paid by sale of the land described within and transfer accepted".
  - c. If the instrument presented is entitled to record without regard to taxes, the auditor shall enter "Transfer accepted".
  - d. Acceptances required under this subsection must be accompanied by the auditor's signature.
2. Whenever a deed, contract for deed, or patent is presented to the county auditor for transfer, the auditor shall ascertain from the books and records in the auditor's office whether there are current taxes, current special assessments, or an unsatisfied lien created under section 57-02-08.3 against the land described in the instrument. If there are current taxes, current special assessments, or an unsatisfied lien created under section 57-02-08.3 against the land described in the instrument, the auditor shall place a statement on the instrument showing the amount of any current taxes, current special assessments, or unsatisfied lien created under section 57-02-08.3. When the receipt of the county treasurer is produced showing payment of delinquent and current taxes and special assessments, and satisfaction of all liens created under section 57-02-08.3, if any, the auditor shall enter "Taxes and special assessments paid, all liens created under section 57-02-08.3 satisfied, if any, and transfer accepted". For purposes of this subsection:
    - a. "Current special assessments" means special assessments that have been certified to the county auditor for collection but are not yet delinquent and have become due on the first day of January under section 57-20-01.
    - b. "Current taxes" means real estate taxes, as shown on the most recent tax list prepared by the county auditor, which are not yet delinquent and have become due on the first day of January under section 57-20-01.
  3. Whenever a plat, replat, auditor's lot, or any instrument that changes the current property description, including condominium ownership established under chapter 47-04.1, is presented to the county auditor for transfer, the auditor shall ascertain from the books and records in the auditor's office and in the office of the county treasurer whether there are current or delinquent taxes, special assessments, or an unsatisfied lien created under section 57-02-08.3 and, after February first of each year, the tax estimate for that year against the land described in the instrument or whether the land has been sold for taxes. If there are current taxes, delinquent taxes, delinquent special assessments, installments of special assessments, an unsatisfied lien created under section 57-02-08.3 or tax estimates against lands described in the instrument, the auditor shall certify the same.

**11-13-13. Auditor's record of transfer of title to real property.**

Repealed by S.L. 1995, ch. 111, § 3.

**11-13-14. Auditor's certificate on conveyances to the state of North Dakota - Recording conveyance.**

Whenever any sheriff's deed or other conveyance of real property acquired by the state of North Dakota doing business as the Bank of North Dakota or any state agency for which the Bank of North Dakota acts as agent is offered for recording, the county auditor shall enter such transfer and the recorder shall record the same without regard to the payment of any taxes due thereon. Section 11-13-12 is not applicable thereto. In such case, the county auditor shall enter on the sheriff's deed or other conveyance, over the county auditor's official signature, the words "Transfer accepted", and the recorder then shall receive and record the same.

**11-13-15. County auditor to furnish tax information to mortgagee of lands in county.**

Whenever a mortgagee or assignee of a mortgagee, holding or owning one or more mortgages upon real estate in any county in this state, shall furnish to the county auditor of such county a description of the lands covered by such mortgage or mortgages, on a sheet of paper provided therefor by such mortgagee or assignee, and shall request such county auditor to search the records of the auditor's office, and to indicate on such sheet, in the appropriate space provided therefor, the amount of the unpaid general taxes, if any, standing against the lands therein described, for each given year, as shown by such records, and to indicate that such general taxes are paid for any given year or years, if such is the fact, the county auditor shall make such search of the auditor's records and shall set down on such sheet of paper, in the appropriate space thereon provided, the amount of the unpaid general taxes for each given year, exclusive of interest or penalty, standing against the lands therein described. If the general taxes for any given year are paid, the auditor shall write on such sheet, in the appropriate space provided thereon, the word "paid". The county auditor shall not be required to make any certificate as respects the information so furnished and shall receive no fee for furnishing such information or rendering such service.

**11-13-16. When county auditor may call special election.**

Whenever the board of county commissioners fails or refuses to call a special election required by any law of this state, the county auditor may provide for and call such election upon the petition of a majority of the qualified electors of the county as determined by the poll list of the last preceding general election.

**11-13-17. Destruction of county records.**

Repealed by S.L. 1987, ch. 153, § 1.

**11-13-18. Reporting name of blind person for which exemption is claimed.**

The county auditor of each county shall report to the director of the department of transportation the names of all blind persons for which a property exemption is claimed. Such reports as required are for the information of the department of transportation in determining the eligibility of any person to operate a motor vehicle on the highways of this state and must be kept confidential and not divulged to any person or used as evidence in any trial except that the reports may be admitted in proceedings under section 39-06-33.