

Tax Foreclosure Properties

Current Tax Foreclosure Properties

Tax Sale Date and Location

Listings for current year tax properties will be available after the first week of October. The annual tax sale is conducted in the Board Room of the McKenzie County Courthouse on the third Tuesday of November at 10:00 AM CT. **This year, the sale will be held on November 17, 2026, at 10:00 AM CT at the Mercer County Government Building located at 410 Vanslyck Ave, Stanton, ND.** Please arrive early to register.

Eligibility Requirements for Bidders

To be eligible to purchase a property, you must sign a Delinquent Tax Oath, certifying that all your property taxes in North Dakota are paid in full. This form must be notarized and can be completed at the Courthouse prior to the sale. You or a representative must be present at the sale and be prepared to pay for the property at the time of sale using cash or a cashier's check. All sales are final, and properties are sold "AS IS."

Important Considerations for Buyers

It is important to note that all properties taken in October can be redeemed until the sale date. Additionally, the IRS has the right to redeem a property from the purchaser up to 120 days after the sale. Since properties are sold without any warranties, it is the prospective purchaser's responsibility to inspect the property and be aware of any additional requirements for obtaining mortgages or selling properties acquired through county deeds. Consulting with an attorney before purchase is recommended to understand potential additional costs and requirements.

Auction Process and Payment Terms

The minimum sale price, as set by the Board of County Commissioners, will be the starting bid for each property. Each parcel of land will be auctioned to the highest bidder for no less than the posted minimum sale price, with terms of cash or cashier's check (US Currency Only) to be deposited immediately with the Mercer County Auditor's Office. The county is deeding its interest in the property, and the successful bidder is advised to

perfect their title. The county issues a "county deed," and any legal questions should be discussed with an attorney.

Property Inspection and Legal Responsibilities

The descriptions provided are based on the Official Records of the County Recorder's Office and are presumed to be correct. Prospective purchasers are encouraged to examine the title, location, and desirability of the properties to their satisfaction prior to the sale. The county makes no guarantees, expressed or implied, regarding the title, location, or condition of the properties for sale. The county also assumes no liability for any potential liens, encumbrances or easements, whether recorded or unrecorded.

Additional Considerations and Legal Information

Prospective purchasers should be aware that some assessments levied by agencies or offices other than the county may still be outstanding after the tax sale. Additionally, the IRS has the option to redeem any property with an IRS lien recorded up to 120 days after the sale. If a successful purchaser desires a survey of the property, it will be at their own initiative and expense. The county makes no warranties regarding the usability, ground location or property lines of the properties. The sale of these properties should not be equated with real estate sales conducted by licensed salesmen, brokers or realtors. The county cannot guarantee the condition of the property or assume responsibility for conformance to codes, permits or zoning ordinances. It is the purchaser's responsibility to thoroughly research all relevant matters before the sale, as the county's primary interest is the recovery of back taxes.

Post-Sale Procedures and Deed Issuance

Your bid is an irrevocable offer to purchase the asset. The successful bidder must provide in writing the name(s) and address(es) in which the County Deed shall be issued. Unless the bidder has a written, signed permission from another party, the property will be deeded in the name of the bidder. A copy of the deed will be mailed to the purchaser after it is signed by the Chair of the Mercer County Commission. The County Recorder will send the original deed to the owner after recording is completed. The minimum bid price includes all taxes, penalties, interest and annual installments of specials certified to the Mercer County Auditor through the 2024 tax year. It also includes the estimated taxes and annual installment of special assessments for the 2025 tax year. Upon delivery of the deed, the property becomes taxable to the purchaser for the 2025 tax year. More information can be found in the [North Dakota Century Code Chapter 57-28](#).

Delinquent Tax Oath

The 2003 Legislature made a requirement that a person is unqualified to be the highest bidder for property at an annual sale if they owe delinquent taxes to any county.

To ensure that only qualified bidders purchase property, all bidders are required to certify that they do not owe any delinquent taxes in North Dakota.

I declare, that by signing below, I hereby certify that under the penalties of perjury, and/or under NDCC 12.1-11-02, which provides for a Class A Misdemeanor for making a false statement in a governmental matter, that I do not owe any 2025 and/or prior years of property taxes in any county in North Dakota.

Date

Bidder

COUNTY OF MERCER

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) ss

STATE OF NORTH DAKOTA

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Subscribed and sworn to before me this _____ day of _____, 20_____.

Notary Public