

**701—20.3(422,423) Fees.**

**20.3(1)** Pursuant to Iowa Code sections 422.26(1) and 331.604, a fee of \$20 will be added to the unpaid liability of the taxpayer at the time the lien is filed. If two or more pages are required for the lien, an additional fee of \$5 per page will be added to the unpaid liability of the taxpayer.

**20.3(2)** Reserved.

[ARC 7835C, IAB 4/17/24, effective 5/22/24]