

CHAPTER 23  
DEBT COLLECTION AND SELLING OF PROPERTY  
TO COLLECT DELINQUENT DEBTS  
[Prior to 11/2/22, see Revenue Department[701] Ch 152]

**701—23.1(421,422,626,642) Definitions.**

*“Delinquent debtor”* means an individual, corporation, limited liability company, business trust, estate, trust, partnership, or any other legal entity that owes a delinquent liability, or unpaid taxes to the state or a liability that is collectible by the state.

*“Department”* means the Iowa department of revenue.

*“Director”* means the director of revenue or the director’s authorized representative.

*“Property”* means any property, including but not limited to real property, tangible property, and intangible property. “Property” includes but is not limited to a homestead.

*“State”* means the state of Iowa.

This rule is intended to implement Iowa Code sections 421.17 and 422.26 and chapters 626 and 642.  
[ARC 7835C, IAB 4/17/24, effective 5/22/24]

**701—23.2(421,422,626,642) Sale of property.** Property may be seized and sold to satisfy unpaid taxes, delinquent liabilities owed to the state, and liabilities collected by the state. A homestead may be sold to satisfy delinquent taxes collected under Iowa Code section 422.26 and any other similar section, with the written authorization of the director. However, a homestead will not be sold for collection of any other liability owed to or collected by the state other than taxes unless specifically authorized by statute.

This rule is intended to implement Iowa Code sections 421.17 and 422.26 and chapters 626 and 642.  
[ARC 7835C, IAB 4/17/24, effective 5/22/24]

[Filed 10/31/96, Notice 9/25/96—published 11/20/96, effective 12/25/96]

[Editorial change: IAC Supplement 11/2/22]

[Filed ARC 7835C (Notice ARC 7181C, IAB 12/13/23), IAB 4/17/24, effective 5/22/24]