

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 which is collectible by the state.

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

*“Director”* means the director of revenue.

*“Property”* means real property, tangible and intangible property, and includes a homestead.

*“State”* means the state of Iowa.

This rule is intended to implement Iowa Code sections 421.17 and 422.26 and Iowa Code chapters 626 and 642.

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

**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 upon the approval of the person appointed by the director to collect unpaid taxes, delinquent liabilities owed to the state, and liabilities collected by the state. If the property to be sold is real estate or a homestead, it will only be sold with the written authorization of the director. A homestead may be sold to satisfy delinquent taxes collected under Iowa Code section 422.26 and any other similar section. (See Op. Att’y. Gen. Hardy to Bair, Director of Revenue, 8-23-94) However, a homestead may 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 Iowa Code chapters 626 and 642.

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**701—23.3(421,422,626,642) Means of sale.** The department shall, when the sale of property has been approved by a person authorized by the director or when the director has authorized in writing the sale of real property or a homestead to satisfy unpaid taxes, delinquent liabilities owed to the state and liabilities collected by the state, issue a distress warrant or obtain a writ of execution directed to the county sheriff in the county where the property is located, or by other means authorized by statute to satisfy delinquent liabilities owed to the state and liabilities collected by the state, and proceed as authorized by relevant provisions of the Iowa Code, including chapters 422, 626, and 642.

This rule is intended to implement Iowa Code sections 421.17 and 422.26 and Iowa Code chapters 626 and 642.

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