

**701—100.4(446) Payment of subsequent year taxes by purchaser.** Taxes for a subsequent year may not be paid by the purchaser of the property sold at tax sale until 14 days following the date from which an installment becomes delinquent.

This rule is intended to implement Iowa Code section 446.32 as amended by 1993 Iowa Acts, chapter 73.

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