

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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