

**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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