

**DECISION**



**THE COMPTROLLER GENERAL  
OF THE UNITED STATES**  
WASHINGTON, D. C. 20548

60281

FILE: B-185238

DATE: December 9, 1975

MATTER OF: Dennis P. Dolan

97615

**DIGEST:**

Protest questioning sale of real property seized by IRS for non-payment of Federal taxes is dismissed, since matter concerns sale of private property for the account of the owner and is not subject to GAO's bid protest jurisdiction.

On October 30, 1975, Mr. Dennis P. Dolan protested the procedures utilized in the sale of real property by the Internal Revenue Service, Department of the Treasury, effected pursuant to its authority under 26 U.S.C. 6335 (1970) to sell property seized for non-payment of Federal taxes.

Accordingly, this protest concerns the sale of private property for the account of the owner. As such, the matter is not subject to the bid protest jurisdiction of this Office, which is based upon our authority to settle and adjust public accounts and to certify balances upon settlement of public accounts. 31 U.S.C. 71, 74 (1970). Wheelabrator Corp. v. Chafee, 455 F. 2d 1306, 1313 (D.C. Cir. 1971). Where we do not have such settlement authority, we have declined to consider protests on the grounds that we could not render an authoritative decision on the matter. ACS Construction Company, Inc., B-183034, April 18, 1975, 75-1 CPD 238.

Accordingly, the protest is dismissed.

*for Milton Fowler*  
Paul G. Dembling  
General Counsel

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