

**CITY FINANCE COMMITTEE[545]**

**Adopted and Filed**

**Rulemaking related to tax rate suspension appeal**

The City Finance Committee hereby rescinds Chapter 6, “Declaratory Orders”; adopts a new Chapter 6, “Tax Rate Suspension Appeal”; and rescinds Chapter 10, “Tax Rate Suspension Appeal,” Iowa Administrative Code.

*Legal Authority for Rulemaking*

This rulemaking is adopted under the authority provided in Iowa Code section 24.30.

*State or Federal Law Implemented*

This rulemaking implements, in whole or in part, Iowa Code section 24.48.

*Purpose and Summary*

This rulemaking seeks to rescind Chapter 10 and repromulgate a revised version of the chapter as Chapter 6. The rulemaking simplifies the chapter and relies on defined terms used throughout the Committee’s rulemakings published herein (IAB 06/24/26) for consistency and ease of reading. The revisions also comply with Executive Order 10 by removing all restrictive words and phrases.

*Public Comment and Changes to Rulemaking*

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on November 12, 2025, as **ARC 9687C**. A public hearing was held on the following date(s):

- December 2, 2025
- December 5, 2025

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

*Adoption of Rulemaking*

This rulemaking was adopted by the Committee on December 17, 2025.

*Fiscal Impact*

This rulemaking has no fiscal impact to the State of Iowa.

*Jobs Impact*

After analysis and review of this rulemaking, no impact on jobs has been found.

*Waivers*

Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition the Department of Management for a waiver of the discretionary provisions, if any.

*Review by Administrative Rules Review Committee*

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its [regular monthly meeting](#) or at a special meeting. The Committee’s meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

*Effective Date*

This rulemaking will become effective on July 29, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 545—Chapter 6 and adopt the following **new** chapter in lieu thereof:

CHAPTER 6  
TAX RATE SUSPENSION APPEAL

**545—6.1(24) Decision appealed.** A city may appeal a tax rate suspension decision by the director of the department to the city finance committee. The appeal is to be submitted in writing no later than February 1 to the committee at the committee's mailing address.

This rule is intended to implement Iowa Code section 24.48.

ITEM 2. Rescind and reserve **545—Chapter 10**.

[Filed 5/22/26, effective 7/29/26]

[Published 6/24/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 6/24/26.