

HISTORICAL DIVISION[223]

Notice of Intended Action

Proposing rulemaking related to survey and registration of cultural resources program and historic property rehabilitation tax exemption and providing an opportunity for public comment

The Division of Cultural Affairs (Department) hereby proposes to rescind Chapter 41, “Survey and Registration of Cultural Resources Program,” and Chapter 47, “Historic Property Rehabilitation Tax Exemption,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code sections 15.121 and 427.16.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 15.121 and 427.16.

Purpose and Summary

Pursuant to Executive Order 10, the Economic Development Authority proposes to rescind Chapters 41 and 47. The chapters were adopted by the Department pursuant to Iowa Code section 303.2 and chapter 303, subchapter II. The Department’s former responsibilities were divided between the Department of Administrative Services (DAS) and the Authority by 2023 Iowa Acts, Senate File 514.

Chapter 41 describes the Survey and Registration of Cultural Resources Program administered by the State Historic Preservation Officer (SHPO) and staff of the State Historic Preservation Office (Office). The chapter will be replaced with a new 261—Chapter 419 as part of a concurrent rulemaking (**ARC 0665D**, IAB 10/14/26).

Chapter 47 describes the responsibilities and policies of the SHPO and staff of the Office relating to the historic property rehabilitation tax exemption available pursuant to Iowa Code section 427.16. The chapter will be replaced with a new 261—Chapter 418 as part of a concurrent rulemaking (**ARC 0666D**, IAB 10/14/26).

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on July 22, 2026. A public hearing was held on the following date(s):

- August 11, 2026

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 Authority for a waiver of the discretionary provisions, if any, pursuant to 7—Chapter 2504.

Public Comment

Any interested person may submit written comments concerning this proposed rulemaking, which must be received by the Authority no later than 4:30 p.m. on November 5, 2026. Comments should be directed to:

Lisa Connell
Iowa Economic Development Authority
1963 Bell Avenue, Suite 200
Des Moines, Iowa 50309
Email: lisa.connell@iowaeda.com

Public Hearing

Public hearings at which persons may present their views orally or in writing will be held as follows:

November 3, 2026 9:15 to 9:30 a.m.	Via Microsoft Teams Information about Teams participation can be found at opportunityiowa.gov/about/iowa-economic-development-authority/ieda-red-tape-review
November 5, 2026 3:15 to 3:30 p.m.	Via Microsoft Teams Information about Teams participation can be found at opportunityiowa.gov/about/iowa-economic-development-authority/ieda-red-tape-review

Persons who wish to make oral comments at a public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rulemaking.

Any persons who intend to attend a public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact the Authority and advise of specific needs.

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).

The following rulemaking action is proposed:

- ITEM 1. Rescind and reserve **223—Chapter 41**.
- ITEM 2. Rescind and reserve **223—Chapter 47**.