

**24.30 Review by and powers of board.**

It shall be the duty of the state board to review and finally pass upon all proposed budget expenditures, tax levies, and tax assessments from which appeal is taken. The state board shall have power and authority to approve, disapprove, or reduce all such proposed budgets, expenditures, and tax levies so submitted to it upon appeal, as provided in [this chapter](#); but in no event may it increase such budget, expenditure, tax levies or assessments or any item contained therein. The state board shall have authority to adopt rules not inconsistent with the provisions of [this chapter](#), to employ necessary assistants, authorize such expenditures, require such reports, make such investigations, and take such other action as it deems necessary to promptly hear and determine all such appeals; provided, however, that all persons so employed shall be selected from persons then regularly employed in some one of the offices of the members of the state board.

[C39, §390.5; C46, 50, 54, §24.29; C58, 62, 66, 71, 73, 75, 77, 79, 81, §24.30]

[2023 Acts, ch 66, §5](#)

Referred to in [§24.9, 331.436](#)