

**261—48.3(15) Small cities.** For the purposes of this chapter, the following subrules will determine which cities and townships will be considered small cities.

**48.3(1)** For projects that received a refund notice or tax credit certificate on or before June 30, 2021, a small city is any city or township located in this state, except those located wholly within one or more of the 11 most populous counties in the state, as determined by the most recent population estimates issued by the United States Bureau of the Census.

**48.3(2)** For projects that received a refund notice or tax credit certificate on or after July 1, 2021, a small city is any city or township located in this state, except those located wholly within one or more of the 11 most populous counties in the state, as determined by either the most recent population estimate produced by the United States Bureau of the Census or the most recent decennial census released by the United States Bureau of the Census.

**48.3(3)** On or after July 1, 2021, any city or township located wholly within one or more of the 11 most populous counties in the state, as determined pursuant to subrule 48.3(2), may be considered a small city if the city meets all of the following requirements:

*a.* The city or township has a population less than or equal to 2,500 as determined by either the most recent population estimate produced by the United States Bureau of the Census or the most recent decennial census released by the United States Bureau of the Census.

*b.* The city or township had population growth of less than 30 percent as calculated by comparing the population in the most recent decennial census released by the United States Bureau of the Census to the population in the decennial census released ten years prior.

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