543—5.8(24) Decision.

5.8(1) Decisions shall always be in writing and rendered at a time following the hearing.

5.8(2) The decision shall include:

a. Identification of parties and basic issues.

b. Summary of findings of fact.

c. Summary of conclusions of law.

d. Decision.

e. Reasons for decision.

f. Order for implementation of the decision.

5.8(3) The appeal board may approve, disapprove, or reduce items under appeal but in no event may it increase a budget, expenditure, tax levy or assessment or any item contained therein.

5.8(4) The decision is final and binding unless there is a rehearing or appeal to the courts.

5.8(5) Either party may request rehearing, stating the specific grounds theref and the relief sought, within 20 days after the issuance of the final decision. Such requests shall be deemed denied unless the appeal board sets a rehearing date within 20 days after the request is filed. This hearing need not be held in the county of original jurisdiction.

5.8(6) The appeal board shall notify the county auditor and both parties according to names on the original notices for the hearing. Where other county auditors are affected, they should be promptly informed of the decision and order by the auditor receiving the notice of the decision.