

**543—2.7(24) Budget appeals.** In resolving appeals filed under Iowa Code chapter 24, the board possesses broad discretionary power to determine the manner in which objections are presented and the conduct of hearings and appeals. All proceedings shall be simple and informal and need not conform to technical rules or procedures except to the extent specific administrative rules have been adopted.

This rule is intended to implement Iowa Code sections 24.26 to 24.32.