

**545—6.1(24) Decision appealed.** A city may appeal a tax rate suspension decision by the director of the department to the city finance committee. The appeal is to be submitted in writing no later than February 1 to the committee at the committee's mailing address.

This rule is intended to implement Iowa Code section 24.48.

[ARC 0394D, IAB 6/24/26, effective 7/29/26]