

543—4.6(24) Decision.

4.6(1) The board will issue a written decision. The decision will 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.

4.6(2) The 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.

4.6(3) The decision is final and binding unless there is a rehearing or judicial review of the decision.

4.6(4) Either party may request rehearing, stating the specific grounds thereof and the relief sought, within 20 days after the issuance of the final decision. Such requests will be deemed denied unless the 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.

4.6(5) The board will notify the county auditor and both parties of the board's decision. Where other county auditors are affected, the county auditor is obligated to promptly inform the other county auditors of the board's decision and order.

[ARC 9698C, IAB 11/12/25, effective 12/17/25]