

Regulatory Analysis

Notice of Intended Action to be published: 545—Chapters 6 and 10
“Tax Rate Suspension Appeal”

Iowa Code section(s) or chapter(s) authorizing rulemaking: 24.30

State or federal law(s) implemented by the rulemaking: Iowa Code section 24.48

Public Hearing

A public hearing at which persons may present their views orally or in writing will be held as follows:

August 1, 2025
11 a.m.

Room G14
1007 East Grand Avenue
Des Moines, Iowa

Public Comment

Any interested person may submit written or oral comments concerning this Regulatory Analysis, which must be received by the Department of Management no later than 4:30 p.m. on the date of the public hearing. Comments should be directed to:

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Department of Management
1007 East Grand Avenue, Room G13
Des Moines, Iowa 50319
Phone: 515.414.6187
Email: brad.horn@dom.iowa.gov

Purpose and Summary

This proposed rulemaking seeks to rescind Chapter 10 and repromulgate a revised version of the chapter as Chapter 6. The rulemaking simplifies the chapter and relies on defined terms used throughout the City Finance Committee’s proposed rulemakings published herein (IAB 7/9/25) for consistency and ease of reading. The revisions also comply with Executive Order 10 by removing all restrictive words and phrases.

Analysis of Impact

1. Persons affected by the proposed rulemaking:

• **Classes of persons that will bear the costs of the proposed rulemaking:**

This proposed rulemaking does not create any additional costs to either the agency or taxpayers in general. It only provides guidance on how to seek an appeal.

• **Classes of persons that will benefit from the proposed rulemaking:**

This proposed rulemaking benefits all taxpayers by providing the procedure used in this type of tax appeal.

2. Impact of the proposed rulemaking, economic or otherwise, including the nature and amount of all the different kinds of costs that would be incurred:

• **Quantitative description of impact:**

All Committee rules are proposed to be redrafted and published herein (IAB 7/9/25) to simplify the text wherever possible and to remove restrictive words and phrases. This decreases the size and complexity of the rules.

- **Qualitative description of impact:**

Readers of the proposed Committee rules should find the rules qualitatively better in the sense that the rules will be easier to follow and less burdensome.

3. **Costs to the State:**

- **Implementation and enforcement costs borne by the agency or any other agency:**

There are no changes in costs associated with this proposed rulemaking. This rulemaking only provides guidance on how to file an appeal, so there is no added burden on the agency or taxpayer through promulgation of Chapter 6.

- **Anticipated effect on State revenues:**

There are no changes in costs associated with this proposed rulemaking. This rulemaking only provides guidance on how to file an appeal, so there is no added burden on the agency or taxpayer through promulgation of Chapter 6.

4. **Comparison of the costs and benefits of the proposed rulemaking to the costs and benefits of inaction:**

Inaction is not permissible because the chapter must be addressed under Executive Order 10. This proposed rulemaking does not impact costs to the taxpayers or the agency in any way. The rulemaking simply provides guidance on how to seek an appeal.

5. **Determination whether less costly methods or less intrusive methods exist for achieving the purpose of the proposed rulemaking:**

There are no less costly means of meeting this need.

6. **Alternative methods considered by the agency:**

- **Description of any alternative methods that were seriously considered by the agency:**

The only alternative method of meeting this need would be to put the text in statute, which is a decision for the General Assembly.

- **Reasons why alternative methods were rejected in favor of the proposed rulemaking:**

The existing rule must be addressed under Executive Order 10. Beyond that, these are decisions to be left to the General Assembly.

Small Business Impact

If the rulemaking will have a substantial impact on small business, include a discussion of whether it would be feasible and practicable to do any of the following to reduce the impact of the rulemaking on small business:

- Establish less stringent compliance or reporting requirements in the rulemaking for small business.

- Establish less stringent schedules or deadlines in the rulemaking for compliance or reporting requirements for small business.

- Consolidate or simplify the rulemaking's compliance or reporting requirements for small business.

- Establish performance standards to replace design or operational standards in the rulemaking for small business.

- Exempt small business from any or all requirements of the rulemaking.

If legal and feasible, how does the rulemaking use a method discussed above to reduce the substantial impact on small business?

This proposed rulemaking has no impact on small business.

Text of Proposed Rulemaking

ITEM 1. Adopt the following **new** 545—Chapter 6:

CHAPTER 6
TAX RATE SUSPENSION APPEAL

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.

ITEM 2. Rescind and reserve **545—Chapter 10**.