

Red Tape Review Rule Report (Due: September 1, 2025)

Department Name:	Dept. of Management	Date:	5/27/2025	Total Rule Count:	1
IAC #:	545	Chapter/ SubChapter/ Rule(s):	10	Iowa Code Section Authorizing Rule:	24.48
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PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE

What is the intended benefit of the rule?

The rule identifies the appeal pathway and procedure for a city's appeal of a tax rate suspension decision by the department. The rule is purely informational.

Is the benefit being achieved? Please provide evidence.

Yes, the current rule meets the stated need.

What are the costs incurred by the public to comply with the rule?

There are no costs to the public. The rule is purely informational and provides a set procedure to follow for such an appeal.

What are the costs to the agency or any other agency to implement/enforce the rule?

There are no costs to the agency. The rule just provides the established process and procedure for a city's appeal.

Do the costs justify the benefits achieved? Please explain.

There are no costs, and the benefits of providing information to the city and the public are being met.

Are there less restrictive alternatives to accomplish the benefit? ☐ YES ☒ NO

If YES, please list alternative(s) and provide analysis of less restrictive alternatives from other states, if applicable. If NO, please explain.

This established policy and procedure does need to be set forth in some body of law to avoid confusion. This statement of appropriation procedure could be put in statute, but that decision is for the General Assembly. Otherwise, the procedure does have to be stated in law, and that can only be done in statute or rule.

Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or unnecessary language, including instances where rule language is duplicative of statutory language? [list chapter/rule number(s) that fall under any of the above categories]

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The proposed changes below do update the text to meet EO10 requirements. Otherwise, the rule does not duplicate statutory text.

RULES PROPOSED FOR REPEAL (list rule number[s]):

Repealing and then republishing chapter 10 with changes. The rule is also being moved from Chapter 10 to Chapter 6.

RULES PROPOSED FOR RE-PROMULGATION (list rule number[s] or include rule text if available):

**CHAPTER ~~640~~
TAX RATE SUSPENSION APPEAL**

545—10.1(24) Decision appealed. A city may appeal a tax rate suspension decision by the director of the department of management to the city finance committee. The appeal ~~must~~ is to be submitted in writing no later than February 1 to the ~~City Finance Committee, Department of Management, State Capitol Building, Des Moines, Iowa 50319,~~ committee at the committee's mailing address

This rule is intended to implement Iowa Code section 24.48.
~~[Filed 11/3/88, Notice 5/4/88 — published 11/30/88, effective 1/4/89]~~

****For rules being re-promulgated with changes, you may attach a document with suggested changes.***

METRICS

Total number of rules repealed:	0
Proposed word count reduction after repeal and/or re-promulgation	8
Proposed number of restrictive terms eliminated after repeal and/or re-promulgation	1

ARE THERE ANY STATUTORY CHANGES YOU WOULD RECOMMEND INCLUDING CODIFYING ANY RULES?

No.