

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS**

68-0157 (9-06) - 3091078 - EI

DONALD I DIX
Claimant

APPEAL NO. 10A-UI-09018-VST

**ADMINISTRATIVE LAW JUDGE
DECISION**

**IOWA WORKFORCE
DEVELOPMENT DEPARTMENT**

OC: 05/29/05
Claimant: Appellant (1)

871 IAC 25.16 – Withholding of State Income Tax Refund
Section 96.6-2 – Timeliness of Appeal

STATEMENT OF THE CASE:

Claimant filed an appeal from a decision of a representative dated February 18, 2010, reference 01, which held that the claimant's overpayment of unemployment insurance benefits was being withheld from his state income tax return. After due notice, a telephone conference hearing was scheduled for and held on August 28, 2010. Claimant participated. Official notice is taken of agency records. The record consists of the testimony of Donald Dix and agency records, including the administrative law judge decision in 05A-UI-06959-HT.

ISSUE:

Whether the claimant filed a timely appeal.

FINDINGS OF FACT:

The administrative law judge, having heard the testimony of the witnesses and having considered all of the evidence in the record, makes the following findings of fact:

On February 18, 2010, a representative issued a decision that held that the claimant's Iowa state income tax refund was being withheld in order to repay an overpayment of unemployment insurance benefits. The decision also states that the decision would become final unless an appeal was postmarked by February 28, 2010, or received by the appeal section on that date. The claimant's appeal was filed on June 25, 2010.

REASONING AND CONCLUSIONS OF LAW:

The preliminary issue in this case is whether the claimant timely appealed the representative's decision. Iowa Code section 96.6-2 provides that unless the affected party (here, the claimant) files an appeal from the decision within ten calendar days, the decision is final and benefits shall be paid or denied as set out by the decision.

The ten calendar days for appeal begins running on the mailing date. The "decision date" found in the upper right-hand portion of the representative's decision, unless otherwise corrected

immediately below that entry, is presumptive evidence of the date of mailing. Gaskins v. Unempl. Comp. Bd. of Rev., 429 A.2d 138 (Pa. Comm. 1981); Johnson v. Board of Adjustment, 239 N.W.2d 873, 92 A.L.R.3d 304 (Iowa 1976).

Pursuant to rules 871 IAC 26.2(96)(1) and 871 IAC 24.35(96)(1), appeals are considered filed when postmarked, if mailed. Messina v. IDJS, 341 N.W.2d 52 (Iowa 1983).

The record in this case shows that more than ten calendar days elapsed between the mailing date and the date this appeal was filed. The Iowa court has declared that there is a mandatory duty to file appeals from representatives' decisions within the time allotted by statute, and that the administrative law judge has no authority to change the decision of a representative if a timely appeal is not filed. Franklin v. IDJS, 277 N.W.2d 877, 881 (Iowa 1979). Compliance with appeal notice provisions is jurisdictional unless the facts of a case show that the notice was invalid. Beardslee v. IDJS, 276 N.W.2d 373, 377 (Iowa 1979); see also In re Appeal of Elliott, 319 N.W.2d 244, 247 (Iowa 1982). The question in this case thus becomes whether the appellant was deprived of a reasonable opportunity to assert an appeal in a timely fashion. Hendren v. IESC, 217 N.W.2d 255 (Iowa 1974); Smith v. IESC, 212 N.W.2d 471, 472 (Iowa 1973). The record shows that the appellant did have a reasonable opportunity to file an appeal postmarked as timely.

The basis of the claimant's appeal is that he feels that the administrative law judge decision in 05A-UI-06959-HT was incorrect. The claimant had been initially awarded benefits by the agency but that decision was reversed by the administrative law judge. Since the claimant had received benefits, the claimant was found to have been overpaid unemployment insurance benefits. The claimant admitted, however, that he did not file an appeal of that decision to Employment Appeal Board. As a result, that decision is final. The claimant cannot now question either the merits of the decision or the amount of the overpayment. All the claimant can appeal at this juncture is whether his state income tax return should have been used toward his overpayment. That appeal was also untimely.

The administrative law judge concludes that failure have the appeal timely postmarked within the time prescribed by the Iowa Employment Security Law was not due to error, misinformation, delay, or other action of the United States Postal Service pursuant to 871 IAC 24.35(2). There is no evidence of agency error. Since the claimant's appeal is not timely, the administrative law judge has no jurisdiction to rule on the merits of the claimant's claim for unemployment insurance benefits.

DECISION:

The claimant failed to file a timely appeal from the representative's decision dated February 18, 2010, reference 01. That decision remains in full force and effect.

Vicki L. Seeck
Administrative Law Judge

Decision Dated and Mailed

vls/css