

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

**SAMANTHA J DOWDELL**  
Claimant

**PRAIRIE RIDGE INTEGRATED  
BEHAVIORAL HEALTHCARE**  
Employer

**APPEAL 18A-UI-02128-H2T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**OC: 08/06/17**  
**Claimant: RESPONDENT (4)**

Iowa Code § 96.7(2)a(6) – Appeal from the Statement of Charges

**STATEMENT OF THE CASE:**

The alleged employer, Prairie Ridge Integrated Behavior Healthcare (“Prairie Ridge”), filed a timely appeal from the fourth quarter 2017 statement of charges that found them responsible for payment of claimant’s unemployment insurance benefits after claimant was separated from employment at WellSource. On August 14, 2017, the tax section of Iowa Workforce Development (“IWD”) issued a decision finding that Prairie Ridge was a successor employer of WellSource and, thus, liable for all unemployment insurance benefits and debts of WellSource. Prairie Ridge appealed the decision holding them financially responsible as a successor employer. On January 12, 2018 the case was heard by an administrative law judge in the Department of Inspections and Appeals. On February 14, 2018 Judge Amanda M. Atherton determined that Prairie Ridge was not a successor employer of WellSource and thus was not responsible for WellSource’s unemployment insurance benefits and debts. A review of IWD records, Prairie Ridge’s appeal letter and Judge Atherton’s decision made it clear that no additional testimony was necessary and no hearing was held.

**ISSUE:**

Did Prairie Ridge file a timely appeal to the fourth quarter 2017 statement of charges?

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: No notice of claim was ever sent to Prairie Ridge indicating that claimant, Samantha J. Dowdell, was claiming unemployment insurance benefits. Claimant was never employed by Prairie Ridge. The fourth quarter statement of charges indicates that Prairie Ridge would be charged \$1,869.56 based upon claimant’s separation from employment at WellSource. In a decision issued on February 14, 2018, it has been determined that Prairie Ridge is not a successor employer of WellSource and thus no charges can be assigned to them.

The fourth quarter statement of charges was mailed to Prairie Ridge on January 15, 2018. Prairie Ridge filed their appeal to the statement of charges on February 13, 2018.

## **REASONING AND CONCLUSIONS OF LAW:**

For the reasons that follow, the administrative law judge concludes Prairie Ridge's appeal to the Statement of Charges is timely and its account should be credited for the erroneous charges.

Iowa Code section 96.6(2) provides, in pertinent part:

2. Initial determination. A representative designated by the director shall promptly notify all interested parties to the claim of its filing, and the parties have ten days from the date of mailing the notice of the filing of the claim by ordinary mail to the last known address to protest payment of benefits to the claimant.

As no notice of claim was ever sent to Prairie Ridge, the first notice they had that their employer account could be subject to charges, based on the claimant's receipt of benefits was the third quarter statement of charges mailed to them on October 15, 2017. Prairie Ridge filed a timely appeal to the third quarter statement of charges. They also filed a timely appeal to the fourth quarter statement of charges.

Iowa Code section 96.7(2)a(6) provides:

2. Contribution rates based on benefit experience.

a. (6) Within forty days after the close of each calendar quarter, the department shall notify each employer of the amount of benefits charged to the employer's account during that quarter. The notification shall show the name of each individual to whom benefits were paid, the individual's social security number, and the amount of benefits paid to the individual. An employer which has not been notified as provided in section 96.6, subsection 2, of the allowance of benefits to an individual, may within thirty days after the date of mailing of the notification appeal to the department for a hearing to determine the eligibility of the individual to receive benefits. The appeal shall be referred to an administrative law judge for hearing and the employer and the individual shall receive notice of the time and place of the hearing.

Since there has been a decision that Prairie Ridge is not a successor employer of WellSource, under Iowa Code section 96.7(2)b and their appeal of the third and fourth quarter statement of charges were timely, no charges shall be made to Prairie Ridge's account for the fourth quarter of 2017 based upon claimant's separation from WellSource.

## **NOTE TO CLAIMANT:**

This decision does not affect your ability to receive unemployment insurance benefits based upon your separation from WellSource. This decision deals only with which employer account may be held responsible and liable for those charges.

**DECISION:**

The January 15, 2018, Statement of Charges for the fourth quarter of 2017 shall be corrected to delete any charges for claimant Samantha J. Dowdell. Prairie Ridge has filed a timely appeal from the fourth quarter Statement of Charges.

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Teresa K. Hillary  
Administrative Law Judge

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Decision Dated and Mailed

tkh/rvs