

**IN THE IOWA ADMINISTRATIVE HEARINGS DIVISION  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

**JAMES D LILLY**  
Claimant

**BIG RIVER STONE CAST INC**  
Employer

**APPEAL NO. 24A-UI-04870-JT-T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**OC: 01/28/24  
Claimant: Respondent (4R)**

Iowa Code Section 96.7(2)(a)(6) – Appeal from Statement of Charges  
Iowa Code Section 96.6(2) - Timeliness of Protest

**STATEMENT OF THE CASE:**

On May 20, 2024, the employer filed an appeal from the Statement of Charges that Iowa Workforce Development mailed to the employer on May 9, 2024 for the calendar quarter that ended March 31, 2024. The Statement of Charges included a \$4,032.00 charge to the employer's account for benefits paid to the claimant during the first quarter of 2024. After due notice was issued, a hearing was held on June 6, 2024. James Lilly (claimant) participated. Jeff Then represented the employer. Exhibits 1 through 4 were received into evidence. The administrative law judge took official notice of the following IWD administrative records: DBRO, EMP1, the notice of claim mailed February 2, 2024, the Statement of Charges mailed May 9, 2024, and myiowau.org.

**ISSUE:**

Whether the employer's protest of the claim for benefits was timely.  
Whether there is good cause to deem the employer's late protest as timely.  
Whether the employer filed a timely appeal from the Statement of Charges.  
Whether the Statement of Charges is correct.

**FINDINGS OF FACT:**

Having reviewed the evidence in the record, the administrative law judge finds:

On February 2, 2024, Iowa Workforce Development mailed a notice of claim to employer Big River Stone Case, Inc. concerning claimant James Lilly. IWD erroneously directed the notice of claim to 32081 Olde Castle Rd., Dyersville, IA 52040. That address was a business location from which the employer had moved in 2014, 10 years before the notice of claim was mailed. Well before the February 2, 2024 notice of claim was mailed, the employer had updated its mailing address through its myiowau.org account to the Peosta, Iowa post office box associated with the employer's business. During the decade between the employer's move from the Dyersville location and the February 2, 2024 mailing of the notice of claim, the United States Postal Service had discontinued forwarding mail from the old address to the new address. The

February 2, 2024 notice of claim stated that the employer's protest must be postmarked or returned by February 12, 2024. The notice of claim included fax numbers, an email address, and a mailing address to which the employer could direct the protest. The employer did not receive the February 2, 2024 notice of claim, was unaware of the February 12, 2024 protest deadline, and did not file a protest by February 12, 2024.

The employer first learned of Mr. Lilly's claim for benefits when the employer received the quarterly Statement of Charges that IWD mailed to the employer's Peosta post office box address of record on May 9, 2024. The Statement of Charges included a \$4,032.00 charge to the employer's account for benefits paid to Mr. Lilly during the first quarter of 2024. IWD had indeed disbursed benefits in that amount to Mr. Lilly during the first quarter of 2024. The Statement of Charges included a statement of appeal rights but indicated the appeal rights only applied if the employer had not received prior notice of the claim. The statement of appeal rights included a 30-day appeal deadline measured from the May 9, 2024 mailing date. On May 20, 2024, the employer completed and transmitted to the Appeals Bureau an online appeal from the Statement of Charges. In the appeal, the employer referenced an October 26, 2023 separation that the employer characterized as a voluntary quit. The Appeals Bureau received the appeal on May 20, 2024.

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

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.

Another portion of this same Code section dealing with timeliness of an appeal from a representative's decision states that such an appeal must be filed within ten days after notification of that decision was mailed. In addressing an issue of timeliness of an appeal under that portion of this Code section, the Iowa Supreme Court held that this statute prescribing the time for notice of appeal clearly limits the time to do so, and that compliance with the appeal notice provision is mandatory and jurisdictional. *Beardslee v. IDJS*, 276 N.W.2d 373 (Iowa 1979). The administrative law judge considers the reasoning and holding of the court to be controlling on this portion of that same Iowa Code section which deals with a time limit in which to file a protest after notification of the filing of the claim has been mailed.

Iowa Administrative Code Rule 87124.8(2)(a) and (b) provide as follows:

- (2) Responding by employing units to a notice of the filing of an initial claim or a request for wage and separation information and protesting the payment of benefits.
  - a. The employing unit which receives a Form 65-5317, Notice of Claim, or a Form 68-0221, Request for Wage and Separation Information, must, within ten days of the date of the notice or request, submit to the department wage or separation information that affects the individual's rights to benefits, including any facts which disclose that the individual separated from employment voluntarily and without good cause attributable to the employer or was discharged for misconduct in connection with employment.
  - b. The employing unit may protest the payment of benefits if the protest is postmarked within ten days of the date of the notice of the filing of an initial claim. In the event that the

tenth day falls on a Saturday, Sunday or holiday, the protest period is extended to the next working day of the department. If the employing unit has filed a timely report of facts that might adversely affect the individual's benefit rights, the report shall be considered as a protest to the payment of benefits.

Iowa Administrative Code Rule 871-24.35(1) provides:

Date of submission and extension of time for payments and notices.

(1) Except as otherwise provided by statute or by division rule, any payment, appeal, application, request, notice, objection, petition, report or other information or document submitted to the division shall be considered received by and filed with the division:

a. If transmitted via the United States Postal Service on the date it is mailed as shown by the postmark, or in the absence of a postmark the postage meter mark of the envelope in which it is received; or if not postmarked or postage meter marked or if the mark is illegible, on the date entered on the document as the date of completion.

b. If transmitted via the State Identification Data Exchange System (SIDES), maintained by the United States Department of Labor, on the date it was submitted to SIDES.

c. If transmitted by any means other than those outlined in paragraphs 24.35(1)"a" and "b", on the date it is received by the division.

Iowa Administrative Code Rule 871-24.35(2) provides:

Date of submission and extension of time for payments and notices.

(2) The submission of any payment, appeal, application, request, notice, objection, petition, report or other information or document not within the specified statutory or regulatory period shall be considered timely if it is established to the satisfaction of the division that the delay in submission was due to division error or misinformation or to delay or other action of the United States postal service.

a. For submission that is not within the statutory or regulatory period to be considered timely, the interested party must submit a written explanation setting forth the circumstances of the delay.

b. The division shall designate personnel who are to decide whether an extension of time shall be granted.

c. No submission shall be considered timely if the delay in filing was unreasonable, as determined by the department after considering the circumstances in the case.

d. If submission is not considered timely, although the interested party contends that the delay was due to division error or misinformation or delay or other action of the United States postal service, the division shall issue an appealable decision to the interested party.

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.

Iowa Admin. Code rule 87126.4(3) provides:

Notwithstanding the provisions of subrule 26.4(2), a contributory employer, which has not previously received a notice of the filing of a valid claim for benefits, may appeal an individual's eligibility to receive benefits within 30 days from the mailing date of the quarterly statement of benefit charges.

On May 20, 2024, the employer filed a timely protest of the claim and a timely appeal from the May 9, 2024 Statement of Charges. IWD directed the February 2, 2024 notice of claim to an erroneous address, rather than to the Peosta post office box mailing address the employer had appropriately provided through its myiowau.org account. Because IWD misdirected the notice of claim, the employer was unaware of the claim for benefits, unaware of the notice of claim, and unaware of the February 12, 2024 protest deadline. The employer first became aware of the claim through the Statement of Charges mailed on May 9, 2024 and filed an appeal from the Statement of Charges within the time requirements. IWD's error provides good cause to treat the late protest as a timely protest.

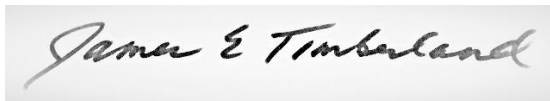
Based on the timely protest and the timely appeal from the Statement of Charges, this matter will be remanded to Iowa Workforce Development Benefits Bureau for a fact-finding interview to address the October 26, 2023 separation. The employer characterizes the separation as a voluntary quit. The charge to the employer's account remains in effect pending remand to Iowa Workforce Development Benefits Bureau for a fact-finding interview and decision that will address the impact of the October 26, 2023 separation on the claimant's eligibility for benefits and the employer's liability for benefits.

**DECISION:**

The May 9, 2024 Statement of Charges is MODIFIED in favor of the employer/appellant to acknowledge the timely protest and timely appeal from the Statement of Charges. The charge to the employer's account remains in effect pending remand to Iowa Workforce Development Benefits Bureau for a fact-finding interview to address the October 26, 2023 separation and its impact on the claimant's eligibility for benefits and the employer's liability for benefits.

**REMAND:**

This matter is REMANDED to Iowa Workforce Development Benefits Bureau for a fact-finding interview to address the October 26, 2023 separation. The employer characterizes the separation as a voluntary quit.



---

James E. Timberland  
Administrative Law Judge

June 7, 2024  
Decision Dated and Mailed

rvs

**APPEAL RIGHTS.** If you disagree with the decision, you or any interested party may:

1. Appeal to the Employment Appeal Board within fifteen (15) days of the date under the judge's signature by submitting a written appeal via mail, fax, or online to:

**Employment Appeal Board  
6200 Park Ave Suite 100  
Des Moines, Iowa 50321  
Fax: (515)281-7191  
Online: eab.iowa.gov**

The appeal period will be extended to the next business day if the last day to appeal falls on a weekend or a legal holiday.

**AN APPEAL TO THE BOARD SHALL STATE CLEARLY:**

- 1) The name, address, and social security number of the claimant.
- 2) A reference to the decision from which the appeal is taken.
- 3) That an appeal from such decision is being made and such appeal is signed.
- 4) The grounds upon which such appeal is based.

An Employment Appeal Board decision is final agency action. If a party disagrees with the Employment Appeal Board decision, they may then file a petition for judicial review in district court.

2. If no one files an appeal of the judge's decision with the Employment Appeal Board within fifteen (15) days, the decision becomes final agency action, and you have the option to file a petition for judicial review in District Court within thirty (30) days after the decision becomes final. Additional information on how to file a petition can be found at Iowa Code §17A.19, which is online at <https://www.legis.iowa.gov/docs/code/17A.19.pdf>.

**Note to Parties:** YOU MAY REPRESENT yourself in the appeal or obtain a lawyer or other interested party to do so provided there is no expense to Workforce Development. If you wish to be represented by a lawyer, you may obtain the services of either a private attorney or one whose services are paid for with public funds.

**Note to Claimant:** It is important that you file your weekly claim as directed, while this appeal is pending, to protect your continuing right to benefits.

**SERVICE INFORMATION:**

A true and correct copy of this decision was mailed to each of the parties listed.

**DERECHOS DE APELACIÓN.** Si no está de acuerdo con la decisión, usted o cualquier parte interesada puede:

1. Apelar a la Junta de Apelaciones de Empleo dentro de los quince (15) días de la fecha bajo la firma del juez presentando una apelación por escrito por correo, fax o en línea a:

**Employment Appeal Board  
6200 Park Ave Suite 100  
Des Moines, Iowa 50321  
Fax: (515)281-7191  
En línea: eab.iowa.gov**

El período de apelación se extenderá hasta el siguiente día hábil si el último día para apelar cae en fin de semana o día feriado legal.

UNA APELACIÓN A LA JUNTA DEBE ESTABLECER CLARAMENTE:

- 1) El nombre, dirección y número de seguro social del reclamante.
- 2) Una referencia a la decisión de la que se toma la apelación.
- 3) Que se interponga recurso de apelación contra tal decisión y se firme dicho recurso.
- 4) Los fundamentos en que se funda dicho recurso.

Una decisión de la Junta de Apelaciones de Empleo es una acción final de la agencia. Si una de las partes no está de acuerdo con la decisión de la Junta de Apelación de Empleo, puede presentar una petición de revisión judicial en el tribunal de distrito.

2. Si nadie presenta una apelación de la decisión del juez ante la Junta de Apelaciones Laborales dentro de los quince (15) días, la decisión se convierte en acción final de la agencia y usted tiene la opción de presentar una petición de revisión judicial en el Tribunal de Distrito dentro de los treinta (30) días después de que la decisión adquiriera firmeza. Puede encontrar información adicional sobre cómo presentar una petición en el Código de Iowa §17A.19, que está en línea en <https://www.legis.iowa.gov/docs/code/17A.19.pdf>.

**Nota para las partes:** USTED PUEDE REPRESENTARSE en la apelación u obtener un abogado u otra parte interesada para que lo haga, siempre que no haya gastos para Workforce Development. Si desea ser representado por un abogado, puede obtener los servicios de un abogado privado o uno cuyos servicios se paguen con fondos públicos.

**Nota para el reclamante:** es importante que presente su reclamo semanal según las instrucciones, mientras esta apelación está pendiente, para proteger su derecho continuo a los beneficios.

**SERVICIO DE INFORMACIÓN:**

Se envió por correo una copia fiel y correcta de esta decisión a cada una de las partes enumeradas.