

PUBLIC NOTICE IS HEREBY GIVEN that the following governing body will meet at the date, time, and place herein set out. The tentative agenda for said meeting is as follows:

TENTATIVE AGENDA
ATKINS CITY COUNCIL
CITY HALL – 480 3RD AVENUE
TUESDAY, APRIL 28, 2026
6:00 P.M.

1. Call to Order and Pledge of Allegiance led by Mayor Brian Cruise
2. Roll Call by City Clerk
3. Approval of the Agenda by City Council.
4. Citizens' Opportunity to address the Council:
 - In conformance with the Iowa Open Meetings law, no action or deliberation can occur on items presented during the Citizens' Forum
 - Please walk to the front and state your name and address and the subject of your discussion
 - Speakers are encouraged to limit their comments to three (3) minutes
5. Unfinished Business:
 - A. Ordinance #240 - Secondary Water Meters:
 - **Motion** to approve **Ordinance #240**, "An Ordinance amending the Code of Ordinances of the City of Atkins, Iowa, by Adding Provisions Pertaining to Water Meters" by City Council. (final reading)
 - Discussion and consideration of **Motion** by City Council
 - Roll Call Vote by City Clerk
 - B. Watermelon Days 2026 – Street Closings and Use of City Property Requests:
 - **Motion** to take the item off the table by City Council.
 - Discussion and consideration of **Motion** by City Council
 - Voice vote by Mayor Brian Cruise
 - Review of request by Dick Lange, Atkins Community Club
 - **Motion** to approve **Resolution #2026-04-03**, "A Resolution approving the leasing of property to the Atkins Community Club for 2026 Watermelon Days" by City Council.

- Discussion and consideration of **Motion** by City Council
- Roll Call Vote by City Clerk

6. New Business:

A. FY 2026 City Budget Amendment (#2):

- Review by Scott L. Flory, City Administrator
- **Motion** to approve **Resolution #2026-04-06**, “A Resolution approving Fiscal Year 2026 budget amendment (#2) for the City of Atkins, Iowa”.
- Discussion and consideration of **Motion** by City Council
- Roll Call Vote by City Clerk

7. City Administrator’s Report:

8. Mayor’s Report:

9. Consent Agenda:

- Approval of April 23, 2026, City Council Meeting Minutes (special & workshop)
- Approval of the bills & claims as submitted by the City Clerk
- Approval of Class “B” Retail Alcohol Permit for Dollar General (402 Stonebrook Drive) (renewal)
- Approval of Memorandum of Understanding with the State Dept of Revenue and the City of Atkins regarding the State Setoff Program

10. Other Business:

11. Adjournment

NEXT REGULAR MEETING – MAY 12, 2026 at 6:00 P.M.

This notice is given pursuant to Chapter 21.4 (1) of the Code of Iowa and of the local Rules & Procedures of the Governing Body

**Written comments are welcome in advance of the meeting and may be received at the office of the City Clerk in-person, or by email at: cityclerk@cityofatkins.org at Atkins City Hall, 480 Third Avenue, Atkins, IA 52206. Contact the City Clerk’s Office if you plan to speak before the Council on an agenda item and need any special assistance.*

Note: Some members may participate by telephone, per Section 21.8 of the Code of Iowa

ORDINANCE NO. 240

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF ATKINS, IOWA,
BY ADDING PROVISIONS PERTAINING TO WATER METERS

BE IT ENACTED by the City Council of the City of ATKINS Iowa:

SECTION 1. NEW SECTION. Section 91.10 of the Code of Ordinances of the City of ATKINS, Iowa, is repealed and the following adopted in lieu thereof:

91.10 Irrigation Meters. An irrigation meter may be installed to measure water that is not disposed of through the public sanitary sewer system. The water measured by an irrigation meter may include water for swimming pools, watering yards, watering gardens, or other similar uses. The following regulations apply to irrigation meters:

1. Option 1 - Permanently Plumbed Irrigation Meters.
 - A. Irrigation meters shall be installed not more than four feet from the main meter and shall be installed parallel to the main meter.
 - B. The irrigation meter must be installed horizontal to the floor with the arrow of the meter being in the direction of the flow of water to the outside.
 - C. The City will furnish the irrigation meter after the required plumbing is provided by a licensed plumber. The full cost of the meter and the cost of installation shall be paid by the customer or property owner prior to the installation of any such meter.
 - D. Sewer service charges shall not apply to the water measured by the irrigation meter.

2. Option 2 - Portable Irrigation Meters. The City may rent out a water meter that can be hooked to a garden hose for the sole purpose of outside uses for a fee of \$25. A customer may pick up a meter at City Hall. This meter may be loaned out for no more than four days. Upon returning the meter, the Clerk will calculate the water that has been consumed at the residential rate; customer will pay for the water at this time. A record will be kept on the gallons used so that amount may be adjusted on the next monthly bill. In the event the meter is not returned on time, a penalty of \$6/day shall be applied. If the meter is damaged or broken upon return, the customer shall bear the full cost of replacement.

SECTION 2. SEVERABILITY CLAUSE. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

SECTION 3. REPEALER. All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

SECTION 4. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval, and publication as provided by law.

PASSED and APPROVED this _____ of _____, 2026.

Brian Cruise, Mayor

Attest:

Shelley Annis, City Clerk/Treasurer

1st Reading: April 14, 2026

2nd Reading: April 23, 2026

Final Reading: April 28, 2026

I certify that the foregoing was published as Ordinance No. 240 on the _____ of May, 2026.

Shelley Annis, City Clerk

RESOLUTION 2026-04-03

A RESOLUTION TO APPROVE THE LEASE OF CITY PROPERTY TO THE ATKINS
COMMUNITY CLUB AND APPROVE CERTAIN ROAD CLOSINGS FOR THE 2026
WATERMELON DAYS EVENTS IN THE CITY OF ATKINS, IOWA

WHEREAS, the Atkins Community Club has come before the Atkins City Council requesting that various properties be leased to the Club for the Watermelon Day celebration held on August 7th and 8th, 2026, and

WHEREAS, the Atkins Community Club is required to hold said Lease to obtain a Beer Permit and insurance for said celebration, and

WHEREAS, the City Council feels the Celebration promotes community pride and is a benefit to the entire community, and

WHEREAS, the City Council is assured by the Club that the proceeds from the celebration are used to promote various projects for the benefit of the Atkins community:

NOW THEREFORE BE IT RESOLVED: that the Atkins City Council agrees to lease city property to the Atkins Community Club to be used for the Atkins Watermelon Day celebration to be held on August 7th & 8th, 2026. The term of the lease shall be as indicated below for the total sum of One Dollar.

Property to be Leased:

1. City Park at 320 Second Avenue. August 5th through August 9th. (Food Trucks, Kids Games and rides, Beer Tent, Kids Bags tournament etc.)
2. Soccer Park area. August 5th and 8th. (Car Show, Fireworks)
3. Council Meeting Room, 11:00 AM to 5:00 PM; Saturday August 8th for Bingo. Access to the building will only be available during the times stated. Restrooms and hallway will be monitored.
4. Area for Cow Chip Bingo – South 50’ of Second Avenue.

NOW THEREFORE BE IT FURTHER RESOLVED: that the Atkins City Council agrees to the following Road Closings;

1. Close Main Avenue from First Street to Parkridge Road at 5:15 PM for approximately 30 minutes Friday August 7th for the Kids Parade. (Fire Department members will assist with traffic control.)
2. Close Main Avenue directly east of City Park for Kids Games & Rides Friday, August 7th Noon to Saturday, August 8th 9 PM.
3. Close Second Avenue directly west of the City Park from 9:00 AM – 8:00 PM. Saturday August 8th This will provide parking for food trucks.

4. Approve Watermelon Days 5K Walk/Run route. Same as last year.
5. Parade Route- Starting at 10:30AM on Saturday August 8th. Same as last year except for Main Avenue. Parade will continue east on Parkridge Road to First Avenue, then north to Railroad Street.

APPROVED AND ADOPTED this 28th day of April, 2026.

Brian Cruise, Mayor

ATTEST:

Shelley Annis, City Clerk/Treasurer

Atkins Community Club

P. O. Box 279 Atkins, IA 52206

April 23, 2026

To the Honorable Mayor Brian Cruise and Atkins City Council members,

The Atkins Community Club respectfully asks the City Council to consider the following requests for street closings, the leasing of City properties and Fireworks Display Permit to the Atkins Community Club for Watermelon Days, to be held on Friday August 7th and Saturday, August 8th, 2026.

Road Closings

1. Close Main Avenue from First Street to Parkridge Road at 5:15 PM, for approximately 30 minutes on Friday evening August 7th for the Kids Parade. (Fire Department members will assist with traffic control.)
2. Close Main Avenue directly east of City Park Friday, August 7th Noon to 9 PM Saturday, August 8th for Kids Games & Rides.
3. Close Second Avenue along the West side of the City Park from 9:00 AM – 8:00 PM. Saturday August 8th This will provide parking for food trucks.
4. Approve Watermelon Days 5K Walk/Run route. TBD (same as last year or possibly use round-house trail. Will work with Benton County Conservation)
5. Parade Route- Starting at 10:30AM on Saturday August 8th. Same as last year except for Main Avenue. Parade will continue east on Parkridge Road to First Avenue, then north to Railroad Stret.
6. Closings have been included in the Incident Action Plan. Other Emergency Services will be notified.

Leasing of Properties

1. City Park, including Pavilion at 320 Second Avenue, Wednesday August 5th through Sunday August 9th. (Food trucks and stands, Kids games and rides, Beer Tent.)

RESOLUTION 2026-04-06

**RESOLUTION APPROVING FISCAL YEAR 2026 BUDGET AMENDMENT #2
FOR THE CITY OF ATKINS, IOWA**

WHEREAS, the City Council of Atkins, Iowa, has prepared Budget Amendment #2 for the fiscal year 2025-26; and

WHEREAS, the City Council has held a public hearing to review said Budget Amendment #2 and to receive written and oral comments or objections from the public regarding said Budget Amendment #2, and

WHEREAS, the City Council, pursuant to Chapter 384.16(5) of the Code, desires to adopt said Budget Amendment #2.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Atkins, Iowa, that Budget Amendment #2 for the 2025-26 fiscal year is hereby adopted.

PASSED AND APPROVED this 28th day of April, 2026.

Brian Cruise, Mayor

ATTEST:

Shelley Annis, City Clerk/Treasurer



NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

City of ATKINS

Fiscal Year July 1, 2025 - June 30, 2026

The City of ATKINS will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

Meeting Date/Time: 4/29/2026 06:00 PM

Contact: Scott Flory

Phone: (319) 440-7970

Meeting Location: Adams City Hall Council Room, 480 3rd Ave

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dora.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	1,033,140	0	1,033,140
Loss: Uncollected Delinquent Taxes - Low Year	2	0	0	0
Net Current Property Tax	3	1,033,140	0	1,033,140
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	674,562	0	674,562
Other City Taxes	6	209,837	0	209,837
Licenses & Permits	7	18,350	0	18,350
Use of Money & Property	8	38,600	0	38,600
Intergovernmental	9	896,828	0	896,828
Charges for Service	10	1,676,216	0	1,676,216
Special Assessments	11	0	0	0
Miscellaneous	12	2,000	0	2,000
Other Financing Sources	13	0	0	0
Transfers In	14	1,878,830	250,000	1,878,830
Total Revenues & Other Sources	15	6,072,183	250,000	6,322,183
EXPENDITURES & OTHER FINANCING USES				
Public Safety	16	171,360	0	171,360
Public Works	17	883,560	4,500	888,060
Health and Social Services	18	0	0	0
Culture and Recreation	19	387,662	4,000	391,662
Community and Economic Development	20	274,538	0	274,538
General Government	21	602,940	32,000	634,940
Debt Service	22	881,890	0	881,890
Capital Projects	23	2,800,000	0	2,800,000
Total Government Activities Expenditures	24	5,841,950	36,500	5,878,450
Business Type/Enterprise	25	1,496,584	14,600	1,511,184
Total Gov Activities & Business Expenditures	26	7,338,534	51,100	7,389,634
Transfers Out	27	1,878,830	250,000	1,878,830
Total Expenditures/Transfers Out	28	9,217,364	55,100	9,272,464
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-2,895,165	-45,100	-2,940,265
Beginning Fund Balance July 1, 2025	30	5,797,898	0	5,797,898
Ending Fund Balance June 30, 2026	31	2,902,733	-45,100	2,857,633

Explanation of Changes: REVENUES - transfer \$125,000 from both General Fund and LOST Fund to Water Fund for the old tower emergency repairs. EXPENSES - pay cut of retired employee vacation & comp balances, security improvements at city hall, old tower emergency repairs.

City of Atkins, Iowa
April 23, 2026 Council Workshop Minutes

Mayor Brian Cruise called the workshop to order at 6:13 p.m. Council members Kevin DeMeulenaere, Trevor Dursky, Dave Fisher, and Bob Stolen answered roll call. Council member Jeremy Rolando participated via phone call. City Administrator Scott Flory and City Clerk Shelley Annis were also present.

City Administrator Flory reminded the Council that they had tabled action on a Resolution approving lease of property, street closings and other accommodations for Watermelon Days to receive additional information and to come to an agreement on event activity locations. Dick Lange, Secretary with Atkins Community Club reviewed location and event changes as discussed.

Administrator Flory informed the Council that an item will be on their April 28th meeting agenda to take the Resolution off the table, so they are able to take action to approve the Community Club's requests.

Motion Stolen, 2nd Dursky to adjourn the workshop at 6:29 p.m. – all aye.

City of Atkins, Iowa
April 23, 2026 Special Council Meeting Minutes

Mayor Brian Cruise called the meeting to order at 6:00 p.m. with the Pledge of Allegiance. Council members Kevin DeMeulenaere, Trevor Dursky, Dave Fisher, and Bob Stolen answered roll call. Council member Jeremy Rolando participated via phone call. City Administrator Scott Flory and City Clerk Shelley Annis were also present.



Motion Fisher, 2nd DeMeulenaere to approve the agenda – all aye.

Motion Fisher, 2nd Stolen to approve the consent agenda items consisting of: the claims for payment, the April 14, 2024 City Council minutes, renewal of a retail tobacco license for the Depot, 188 Parkridge Rd, Atkins, the 2nd Reading of Ordinance #240 adding a provision to the City Code pertaining to water meters, Resolution 2024-04-05 approving a Utility Services Privacy Policy. DeMeulenaere, Dursky, Fisher, Rolando, Stolen – aye.

Mayor Cruise opened a Public Hearing at 6:10 p.m. on the City of Atkins FY2027 Proposed Budget. No comments were received at city hall prior to the hearing. No comments were heard from those in attendance. Motion Stolen, 2nd Dursky to close the Public Hearing at 6:11 p.m.

Motion Stolen, 2nd Dursky to approve Resolution 2026-04-01 adopting the FY27 City of Atkins Budget. Dursky, Fisher, Rolando, Stolen, DeMeulenaere – aye.

Motion Stolen, 2nd DeMeulenaere to adjourn the meeting at 6:12 p.m. – all aye.

Owner Type	Owner	Single Line Address	Ownership Percentage
 Owner	BRINING, ZACHARY	100 MISSION RIDGE DF	0.00
 Officer	HARTSHORN, BRIAN	100 MISSION RIDGE DF	0.00

Impacted Active Licenses

Jurisdiction Code	Permit Type	License Number	Address
City of Atkins	Class "B" Retail Alcc	LG0000725	402 STONEBROOK DR ATI

Criminal History

Has anyone listed on the Ownership page been charged or convicted of a felony offense in Iowa or any other state of the United States?

No

Has anyone listed on the Ownership page been convicted of any violation of any state, county, city, federal or foreign law? For traffic violations, only include those that are drug or alcohol related.

No

Local Authority Information

Local Authority Reviewing

City of Atkins 

Approved/Denied *

Required 

Local Authority Attestation Name *

Required

Comments

Local Authority Signature Date



Local Authority Email *

Required

Local Authority Contact Phone Number *

Required



< CITY OF ATKINS

Local Authority Review

CITY OF ATKINS
1209373800



Owners

Business Information

Customer Type

BUS

Business Sub-Type

Limited Liability Company

Legal Business Name

DOLGENCORP LLC

Old Ownership Information

Owner Type	Owner	Single Line Address	Ownership Percentage
Officer	TAYLOR, EMILY	100 MISSION RDG DEP	0.00
Owner	BRINING, ZACHARY	100 MISSION RIDGE DF	0.00

Updated Ownership Information

Agency Name: City of Atkins

Please provide the Department of Revenue with detailed information regarding the qualifying debt your agency intends to submit for setoff. If needed, you may attach additional pages to this questionnaire.

1. Type(s) of qualifying debt (court debt, child support, etc.):

Past-due utility account, defective or non-compliant water and sewer service line repairs including meter replacement, defective sidewalk repair and replacements, unpaid parking tickets, unpaid nuisance order charges

2. Describe the process by which the debt became a qualifying debt. See 2020 Iowa Acts, HF 2565, Iowa Code section 421.65(1)(d) for the definition of qualifying debt.

The City issues utility bills monthly, due by the twentieth of each month, if not timely paid issues a past-due reminder notice providing the obligor an opportunity to protest or challenge the charges. The City issues a notice of defective or non-compliant water and/or sewer service lines needing repair, or meter needing replacement, or defective sidewalk repair or replacement allowing the owner reasonable time to make repairs to become compliant. The notice informs the owner that if not timely repaired, the City will repair, submitting an invoice of the charges to the owner. The City issues nuisance order allowing the property owner reasonable time to abate the nuisance, or request a hearing to protest the order. The order also informs the property owner that if not timely abated, the City will perform the required action, submitting an invoice of the charges to the owner. Local law enforcement issues a parking ticket requiring payment at City Hall.

3. Describe the length of time the debtor is able to appeal the debt as well as the process by which they would do so, including any hearing process.

Utility bills are typically mailed at the first of each month, due on the twentieth of each month. Past due reminder notice is mailed the next business day after the twentieth allowing twelve days to request a hearing in writing to protest the charges. Nuisance orders typically give five to ten days from notice date to request a hearing in writing to protest the order. Should a written request for a hearing be requested, a hearing with the City Administrator to determine if charges are justified.

4. If the debtor is unsuccessful in the appeal process described in question (3), do they have any further recourse? If yes, please explain. Yes No

Customer or owner has the right to appear City Administrator's decision by requesting a hearing with the City Council. Customer or owner may set up a payment plan for any charge.

MEMORANDUM OF UNDERSTANDING BETWEEN THE IOWA DEPARTMENT OF REVENUE AND the City of Atkins, Iowa REGARDING STATE SETOFF PROGRAM

**ARTICLE I
PURPOSE**

- 1.1 The purpose of this memorandum of understanding (“Agreement”) is to define the terms and conditions of [the City of Atkins, Iowa] (“Participating Agency”)’s participation in the State Setoff Program (“Program”), as administered by the Iowa Department of Revenue (“IDR”). Participating Agency and IDR may individually be referred to as a “Party”, or collectively as “Parties”.

**ARTICLE II
DEFINITIONS & AUTHORITY**

2.1 Definitions.

- 2.1.1 “Credit Vendor” means an agency or entity who submits funds to the Program.
- 2.1.2 “Data” means any information in the possession of or owned by the Participating Agency or IDR that is shared with the other Party under this Agreement.
- 2.1.2.1 Data may include personal information as defined by Iowa Code section 715C.1(11).
- 2.1.2.2 IDR shall at no time share federal tax information pursuant to this Agreement. IDR shall only share state tax information as allowed by law.
- 2.1.3 “Debt” means any amount, as measured in money, owed to a Public Agency.
- 2.1.4 “Debt Portal” means the online system through which the Participating Agency will administer its Debt.
- 2.1.5 “Debt Type” means a category of Debt that has become due, owing, and payable under statute, administrative rule, or other lawful means.
- 2.1.6 “Obligor” means as defined in Iowa Code 421.65(1)(a).
- 2.1.7 “Obligor Directory Information” means the Obligor’s Name, Address, Phone Number, and Email Address.
- 2.1.8 “Obligor Information” means any information regarding the Obligor required by IDR, including “Obligor Directory Information”.
- 2.1.9 “Participating Agency” means a Public Agency or the Iowa Judicial Branch (“IJB”), that has entered into an agreement with IDR to participate in the State Setoff Program.
- 2.1.10 “Public Agency” means as defined in Iowa Code 421.65(1)(b).
- 2.1.11 “Public Payment” means as defined in Iowa Code section 421.65(1)(c).
- 2.1.12 “Qualifying Debt” means as defined in Iowa Code section 421.65(1)(d).
- 2.1.13 “Setoff Fee”, as outlined in Section 3.4.4, means the amount paid by the Participating Agency per setoff to IDR for participation in the State Setoff Program.
- 2.1.14 “State Setoff Program” or the “Program” means the program established by Iowa Code section 421.65 to set off against each Public Payment any Qualifying Debt the Obligor owes to a Participating Agency.
- 2.1.15 All monetary amounts referenced in this Agreement and throughout the State Setoff Program shall be in United States Dollars.
- 2.1.16 Unless otherwise specified, references to IDR and Participating Agency shall include their officers, employees, agents, and contractors. FAST Enterprises, LLC (Fast) is a contractor of IDR. Participating Agency authorizes Fast access to Participating Agency Data subject to this Agreement.
- 2.1.17 All statutes and administrative rules shall be construed as may be enacted or amended at any time during the term of this Agreement. In any circumstance where this Agreement conflicts with statute or administrative rule, all Parties shall abide by the statute or administrative rule.
- 2.2 **Legal Authority.** This Agreement is entered into pursuant to the authority in Iowa Code section 421.65 and Iowa Administrative Code chapter 701-26.

**ARTICLE III
PROGRAM PARAMETERS**

3.1 Program Admission.

- 3.1.1 The Public Agency or IJB wishing to participate in the Program must complete and submit the application as designated by IDR. All required fields must be reported.
- 3.1.2 This Agreement meets the requirement for a memorandum of understanding as outlined in Iowa Administrative Code rule 701-26.3.
- 3.1.3 Contact Persons.
 - 3.1.3.1 The Participating Agency must provide a contact person for operational questions and backup contact person for when the contact person is unavailable. Operational questions constitute questions originating from IDR regarding the processing of setoffs.
 - 3.1.3.2 The Participating Agency must provide a contact person for Obligor questions and backup contact person for when the contact person is unavailable. Obligor questions constitute questions originating from the Obligor regarding the Obligor's Debt or the amount setoff.
 - 3.1.3.3 The Participating Agency must provide the name, title, phone number, and email address of each contact person.
 - 3.1.3.4 The Participating Agency must update and confirm all contact persons and all contact information no less than annually and upon request.
 - 3.1.3.5 All contact persons must ensure that calls and correspondence are handled in a timely manner.
 - 3.1.3.6 Contact person contact information may be updated without a formal amendment to this Agreement by providing written notice to IDR in the manner designated by IDR.

3.2 Prior to Submission of Debt.

- 3.2.1 Participating Agency shall keep a record of all communication with the Obligor until the Debt has been paid in full and the setoff appeal period has expired, or has been removed from the Program.
- 3.2.2 Participating Agency shall provide Obligor with an opportunity to protest or challenge the Debt, in compliance with applicable law and due process.
- 3.2.3 Steps outlined in Sections 3.2.1 and 3.2.2 above must be completed for each Debt prior to that Debt's submission to the Program.
- 3.2.4 Participating Agency's correspondence to Obligor shall include the Participating Agency's obligor contact information. The correspondence shall not include IDR or the Program's operational contact information.
- 3.2.5 Prior to submitting a Debt Type to the Program, a Participating Agency shall provide the Department with a description of the Debt Type(s) and other details regarding each Debt Type as required by the Department. This description(s) shall be submitted with the MOU and any other time a Participating Agency wants to submit a new Debt Type.

3.3 Submission of Debt.

- 3.3.1 All Data required to submit, certify, and maintain debt must be submitted electronically via a process designated by IDR. Submissions must comply with the file layout in Appendix B. IDR may update Appendix B without a formal amendment to this Agreement by providing written notice to the Participating Agency.
- 3.3.2 Participating Agency shall remain the system of record for Debt submitted to the Program.
- 3.3.3 **Character of Debt.**
 - 3.3.3.1 The Debt must be Qualifying Debt.

- 3.3.3.2 The Debt must be legally collectible and within any applicable statute of limitations.
- 3.3.3.3 The debts must meet the minimum amount requirement, as set by Iowa Administrative Code rule 701-26.1.
- 3.3.3.4 Obligor Information must include: Name (if individual, First and Last Name), tax identification number, and any other information requested by IDR.
- 3.3.4 Participating Agency must certify all Debt in accordance with Iowa Code section 421.65(2)(a)-(b).
- 3.3.5 All Debt is subject to a recertification process. The recertification process may include, but is not limited to, requiring the Participating Agency to certify that all information is correct and that the Debt is still Qualified Debt. The recertification process will be performed regularly, at the agreement of the Parties, but no less than annually.
- 3.3.6 Participating Agency shall notify the department of any change in the status of the public agency's individual debts submitted to the setoffs program. This notification shall be made no later than five business days of any change in the status of a submitted debt in the manner prescribed by the Department.
- 3.3.7 IDR may reject any Debt that, in IDR's sole judgment, is not feasible, not collectible, or not compliant with applicable law.
 - 3.3.7.1 IDR may reject any Debt if the tax identification number, or other information does not match IDR's record for the Obligor. This will only apply to Obligors of whom IDR has a record.

3.4 Setoff Procedure.

- 3.4.1 Debt will be setoff upon a TIN match.
- 3.4.2 The Debt Portal is intended to be available to the Participating Agency 24 hours a day, 7 days a week, with exceptions for Program maintenance. Participating Agency will be notified of any scheduled maintenance that will interfere with this availability. Unexpected interruptions in availability of the Debt Portal will be remedied by IDR as quickly as possible within IDR availability and priorities.
- 3.4.3 **Order of Priority for Debt Setoff.** Debt shall be setoff in the order of priority defined in Iowa Code section 421.65(4) and Iowa Administrative Code rule 701-26.6. The priority determination will be made when the challenge letter is sent to the obligor. A public payment will not be applied to a qualifying debt that is not included on the challenge notice.
 - 3.4.3.1 The Participating Agency shall identify in Appendix C Debts submitted to the Program that will be deposited into the state general fund.
- 3.4.4 **Setoff Fee.**
 - 3.4.4.1 The Participating Agency will be charged a Setoff Fee, as set forth in Iowa Administrative Code rule 701-26.10, each time a Public Payment is setoff and applied to the Participating Agency's Qualifying Debt. The Setoff Fee shall be retained as defined in section 3.6.7 herein.
 - 3.4.4.2 The Participating Agency shall not collect the Setoff Fee from the same setoff for which the Setoff Fee has been charged.
 - 3.4.4.3 IDR may change the Setoff Fee amount in IDR's sole discretion, upon 60 days' notice to the Participating Agency. Change to the Setoff Fee amount shall not require a formal amendment to this Agreement, nor consent of the Participating Agency.
- 3.4.5 **Upon Setoff.**
 - 3.4.5.1 IDR will mail a letter to the Obligor at the best address available to IDR at the time of mailing. The letter will inform the Obligor that the Public Payment owed to the Obligor was setoff due to Debt owed to the Participating Agency.
 - 3.4.5.2 IDR will mail a letter to a known co-payee on any setoff of a Public Payment. The letter will include information regarding the opportunity for the co-payee to request a

division of the Public Payment. This letter and the letter contemplated in section 3.4.5.1. may be combined.

- 3.4.5.3 The Obligor will have 15 days from the date of the letter to challenge the setoff. Ground for such challenges will be limited to: (1) mistake of fact, including a mistake in the identity of the obligor or a mistake in the amount owed, and (2) Debt is not a Qualifying Debt. Additionally, IDR will accept and administer requests to divide a jointly or commonly owned right to payment under Iowa Code section 421.65(2)(f).

3.5 Following Setoff

- 3.5.1 Amounts collected via a successful match will be forwarded periodically to the Participating Agency, reduced by the appropriate Setoff Fee.
- 3.5.2 Amounts collected will be posted to the balance due within the Program Debt Portal. If the amount of the debt is reduced as outlined in Iowa Administrative Code rule 701-26.2, the debt will be purged from the Program.
- 3.5.3 Amounts collected via a successful match will be forwarded to the Participating Agency via I/3 Internal Exchange Transaction (IET) or direct deposit. Transfer via check is not available.
- 3.5.4 If the application of a Public Payment to a Qualifying Debt results in an overpayment to the Participating Agency, and the Obligor does not challenge the setoff, the Participating Agency shall refund the overpayment to the Obligor and/or co-payee.
- 3.5.5 If, after the setoff is complete, it is determined that the person(s) whose Public Payment was setoff is not the Obligor, the Public Agency shall refund the setoff amount to the person(s) whose Public Payment was setoff.

3.6 Appeals, Challenges, and Requests to Divide Jointly or Commonly Owned Rights to Payment.

- 3.6.1 Challenges will be limited to: (1) mistake of fact, and (2) debt is not a qualifying debt. Additionally, IDR will accept and administer requests to divide a jointly or commonly owned right to payment. The Participating Agency is responsible for all appeals regarding the underlying debt.
- 3.6.2 If an appeal or challenge is filed, IDR shall notify the Participating Agency that a challenge has been received. The Participating Agency shall promptly provide IDR with all information requested by IDR or other information as deemed relevant by the Participating Agency for purposes of the challenge. The Participating Agency shall make every effort to provide such information to IDR prior to the hearing date. Information received by IDR more than 10 days after the challenge received date will not be considered by IDR.
- 3.6.3 Upon receipt of a challenge, IDR shall set a time to occur within ten days of receipt of the challenge to review the relevant facts of the challenge with the Obligor. An alternative time may be set at the request of the Obligor. Following the review, IDR shall determine whether the challenge is successful and communicate the result to the Participating Agency and the Obligor.
- 3.6.4 If a setoff is appealed or challenged by the Obligor, the Participating Agency shall hold the setoff amount until a final determination is made.
- 3.6.5 The Participating Agency must adhere to IDR's determination on a challenge or request for division of a jointly or commonly owned right to payment, and has no appeal opportunity.
- 3.6.6 Should the Obligor challenge IDR's determination or the Program in court (e.g. district court, etc.) Participating Agency shall be responsible for any defense, including costs. IDR may provide assistance upon request and at IDR's sole discretion.
- 3.6.7 IDR will retain the Setoff Fee, even if the challenge or request to divide a jointly or commonly owned right to payment is successful.

3.7 Refunds

- 3.7.1 In the event an appeal or divide is successful, or a request for divide is accepted, the Participating Agency is responsible for refunding the amount due to the Obligor or co-payee.
- 3.7.2 IDR may request the amount to be refunded to be returned to IDR, rather than refunded to the Obligor or co-payee, if another debt exists for the Obligor or co-payee in the Program. In

such a case, the Participating Agency shall return the amount to IDR via I/3 Internal Exchange Transaction (IET) or Automated Clearing House (ACH) Debit.

- 3.7.3 If not notified to return the amount to IDR, the Participating Agency must issue the refund to the Obligor or co-payee within 30 days of notification of successful appeal or challenge, or the acceptance of a request for a divide by IDR.
- 3.7.4 The Participating Agency shall provide evidence that the refund was issued to IDR upon request.

ARTICLE IV

CONFIDENTIALITY AND OWNERSHIP OF DATA

- 4.1 To the extent allowed by applicable law, the Participating Agency shall be considered the custodian of records related to the Debt and any Data submitted in relation to the Debt. Participating Agency shall respond to any open records request filed under chapter 22, regarding Participating Agency's Debt in the Program.
- 4.2 Obligor Information submitted to the Program is confidential and exempt from release under Iowa Code chapter 22. Iowa Code section 421.65(2)(a). Obligor Information is not confidential taxpayer information or return information under Iowa Code section 422.20 or 422.72.
- 4.3 IDR may use Obligor Information to support the Program generally. Obligor Information received from one participating agency or credit vendor may be used to assist the Program as it applies to any other participating agency or credit vendor.
- 4.4 Obligor Directory Information may be used to update IDR's tax information system, and will be used to benefit tax administration, non-tax debt collection, identification services, and the Program.
- 4.5 Notwithstanding Section 4.4 above, Obligor Information shall only be available to persons with a business reason to access the information.

ARTICLE V

DURATION AND TERMINATION

5.1 Duration.

- 5.1.1 This Agreement shall be in force upon this document being fully signed (the "Effective Date").
- 5.1.2 The initial term of this Agreement shall be three (3) years from the Effective Date, unless terminated earlier. By mutual written agreement, the parties may annually extend the Agreement for up to three (3) additional one-year terms.
- 5.1.3 This Agreement memorializes all elements of this Agreement and supersedes any previous Agreement or negotiations related to this Agreement, whether oral or in writing. Amendments to the provisions of this Agreement may be made at any time only in writing and by the agreement and signature of all parties hereto.

5.2 Termination.

- 5.2.1 **Termination for Cause by IDR.** IDR may terminate this Agreement upon written notice of the Participating Agency's breach of any material term, condition, or provision of this Agreement, if such breach is not cured within the time period specified in IDR's notice of breach or any subsequent notice or correspondence delivered by IDR to Participating Agency, provided that cure is feasible. In addition, IDR may terminate this Agreement effective immediately without penalty or legal liability and without advance notice or opportunity to cure for any of the following reasons:
 - 5.2.1.1 Participating Agency, directly or indirectly, furnished any statement, representation, warranty, or certification in connection with this Agreement that is false, deceptive, or materially incorrect or incomplete;
 - 5.2.1.2 Participating Agency's or Participating Agency Contractor's officers, directors, employees, agents, subsidiaries, affiliates, contractors, or subcontractors has

committed or engaged in fraud, misappropriation, embezzlement, malfeasance, misfeasance, or bad faith;

5.2.1.3 Dissolution of Participating Agency or any parent or affiliate of Participating Agency owning a controlling interest in Participating Agency;

5.2.1.4 IDR determines or believes Participating Agency has engaged in conduct that has or may expose IDR to material liability;

5.2.1.5 Participating Agency submits Debt that is not legally collectable, is unresponsive to IDR requests, or otherwise not compliant with this Agreement.

The right to terminate this Agreement pursuant to this section shall be in addition to and not exclusive of other remedies available to IDR and, notwithstanding any termination, IDR shall be entitled to exercise any other rights and pursue any remedies available under this Agreement, in law, at equity, or otherwise. Participating Agency shall notify IDR in writing if any of the foregoing events occur that would authorize IDR to immediately terminate this Agreement.

5.2.2 Termination for Convenience.

5.2.2.1 Following sixty days written notice, the Participating Agency may terminate this Agreement, in whole or in part, for convenience without the payment of any penalty or incurring any further obligation or liability to Participating Agency. Termination for convenience may be for any reason or no reason at all.

5.2.2.2 Following written notice, IDR may terminate this Agreement, in whole or in part, for convenience without the payment of any penalty or incurring any further obligation or liability to IDR. IDR may further remove all or any portion of Participating Agency's debt from the State Setoff Program for any or no reason upon written notice. Termination for convenience may be for any reason or no reason at all.

5.2.3 Termination Due to Lack of Funds or Change in Law. Notwithstanding anything in this Agreement to the contrary, either party shall, upon written notice, have the right to terminate this Agreement, in whole or in part, without penalty or liability and without any advance notice as a result of any of the following:

5.2.3.1 The legislature, governor, or other applicable governing body fail, in the sole opinion of the terminating party, to appropriate funds sufficient to allow the terminating party to either meet its obligations under this Agreement or to operate as required and to fulfill its obligations under this Agreement;

5.2.3.2 If funds are de-appropriated, reduced, not allocated, or receipt of funds is delayed, or if any funds or revenues needed by either party to make any payment hereunder are insufficient or unavailable for any other reason as determined by the terminating party in its sole discretion;

5.2.3.3 If the terminating party's authorization to conduct its business or engage in activities or operations related to the subject matter of this Agreement is withdrawn or materially altered or modified;

5.2.3.4 If the terminating party's duties, programs, or responsibilities are modified or materially altered; or

5.2.3.5 If there is a decision of any court, administrative law judge, or arbitration panel or any law, rule, regulation, or order is enacted, promulgated, or issued that materially or adversely affects the terminating party's ability to fulfill any of its obligations under this Agreement.

**ARTICLE IV
ADMINISTRATION**

6.1 This Agreement does not create a separate legal or administrative entity. Any real, personal, or intellectual property used in this cooperative undertaking shall be acquired, held, and disposed of by the Party which originally obtains, purchases, or develops the property.

- 6.2 During the Agreement period, the agreement managers shall be contacted on all interpretations and problems relating to the Agreement and shall follow the issues through to their resolution. The agreement managers shall also monitor performance under the Agreement. The Participating Agency agreement manager is identified in Appendix A. The IDR agreement manager is Susan Khamtanh, Procurement Officer, 515-281-5694, susan.khamtanh@iowa.gov. Agreement manager contact information may be updated without a formal amendment to this Agreement by providing written notice to the other Party.
- 6.3 Each Party represents and warrants that it has full authority to enter into this Agreement and that it has not granted and will not grant any right or interest granted to the other party under this Agreement to any person or entity.
- 6.4 **Additional Provisions.** The Parties agree that if an Appendix, Attachment, Addendum, Rider, or Exhibit is attached hereto by the Parties, and referred to herein, then the same shall be deemed incorporated herein by reference.
- 6.5 **Further Assurances and Corrective Instruments.** The Parties agree that they will, from time to time, execute, acknowledge, and deliver, or cause to be executed, acknowledged, and delivered, such supplements hereto and such further instruments as may reasonably be required for carrying out the expressed intention of this Agreement. Participating Agency understands that agreement to amendments may be required to continue participation in the Program. Failure to agree to amendments proposed by IDR may result in the termination of this Agreement and the removal of the Participating Agency's debt from the Program.
- 6.6 **No Actions or Damages.** The Parties agree that neither party may file claims or seek damages under this Agreement.
- 6.7 **Compliance with Iowa Code Chapter 8F.** Participating Agency and IDR shall comply with Iowa Code Chapter 8F with respect to any sub-agreements or contracts it enters into pursuant to this Agreement. Any compliance documentation, including but not limited to certificates, received from contractors by Participating Agency or IDR shall be made available upon request of the other Party.
- 6.8 **Immunity from Liability.** Notwithstanding any provision of this Agreement, nothing in this Agreement shall be construed as waiving any immunity from suit or liability in state or federal court or any other tribunal, including but not limited to sovereign immunity, Eleventh Amendment immunity, or any other immunity from suits or damages, possessed by the Parties or any officer, employee, director, attorney, auditor, contractor, or associate of the Parties.
- 6.9 **Supersedes Former Contracts or Agreements.** This Agreement supersedes all prior Contracts or Agreements between Participating Agency and IDR for the services provided in connection with this Agreement.

Iowa Department of Revenue	
Signature	Date
Name:	
Title:	

[the City of Atkins, Iowa](“Participating Agency”)	
Signature	Date
Name: Scott Flory	
Title: City Administrator	

Appendix A

Participating is required to provide contact information for the following contacts. The Primary/Secondary for a particular type (e.g. operational, obligor) of contact may not be the same individual. However, the same individual may hold more than one contact position.

Operational Contact - Primary	
This is the primary contact for questions from IDR regarding the processing or operations of the Participating Agency's participation in the Setoff Program.	
Name:	
Title	
Phone Number:	
E-mail Address:	

Operational Contact - Secondary	
This is the backup contact for questions from IDR regarding the processing or operations of the Participating Agency's participation in the Setoff Program.	
Name:	
Title	
Phone Number:	
E-mail Address:	

Obligor Contact - Primary	
This is the primary contact for questions from Obligor.	
Name:	
Title	
Phone Number:	
E-mail Address:	

Obligor Contact - Secondary	
This is the backup contact for questions from Obligor.	
Name:	
Title	
Phone Number:	
E-mail Address:	

Agreement-Related Notices Should be Sent To:	
This is the contact who should receive legal notifications.	
Name:	
Title	
Phone Number:	
E-mail Address:	
Address:	
City:	
State:	
Zip Code:	

Appendix B

Setoff Placement File

The placement file must be named Setoffs#####.txt, where ##### is the Agency Number and Unit Code. If your agency has multiple Unit Codes, use one of them in the file name. Do not change the Unit Code used without notifying IDR prior to placement file submission.

The placement file must contain a list of all the Participating Agency's debt to be placed in the Program. Each record in the file represents one Debt. The placement file is a full replacement, and will overwrite existing debt placements for the Participating Agency under their unit code(s).

The placement file has a fixed width layout

Field Name	Characters	Description
Participating Agency Number (Required)	3	Unique identifier for the Participating Agency who maintains the debt. This is generally a three-digit number, such as "645" or "123", as assigned by IDR. Leading zeros are significant.
Participating Agency Unit Code (Required)	3	Unique identifier for a group within the Participating Agency, as assigned by IDR. This is generally a three-digit number such as "001" or "999". Leading zeros are significant.
Obligor Identification Number Type (Required)	1	Enter the code for the type of ID listed in Obligor ID. 1 = Social Security Number (SSN) 2 = Federal Employer Identification Number (FEIN) 3 = Individual Tax Identification Number (ITIN)
Obligor Identification Number (required)	9	Identification number unique to the Obligor (i.e. SSN, ITIN, or FEIN). Leading zeros are significant
Debt Identification Number (required)	30	Agency's unique identifier for the debt. (i.e. case #, invoice #, citation #, etc.). This should not change. Note: If debt has previously been placed for a combination of Agency Number, Agency Unit Code, Obligor ID, and Debt ID, then the corresponding placement will be updated based on the file.
Obligor Last Name / Entity Name (Required)	50	Last Name of the Obligor (if an Obligor Identification Number Type is SSN or ITIN), or Name of Obligor (if Obligor Identification Number Type is FEIN)
Obligor First Name	50	First name of the Obligor (if an Obligor Identification Number Type is SSN or ITIN). Leave blank if Obligor Identification Number Type is FEIN
Obligor Middle Name	50	Middle name of Obligor (if an Obligor Identification Number Type is SSN or ITIN)

		Leave blank if Obligor Identification Number Type is FEIN
Qualified Date (Required)	8	Date the Debt first qualified for the Program Format: MMDDYYYY
Debt Amount (Required)	12	The amount owed to the Participating Agency. Expressed in pennies. Pre-padded with 0s. Example: \$123.45 should be listed as 000000012345. Must be \$50 or more for all qualifying debts owed to one public agency by one obligor.
Description of Debt (May be required)	500	Description of the Debt. May be displayed on correspondence to the Obligor pertaining to their setoff. Example: "Parking Ticket 00123-4"

Appendix C

List of Debts submitted to the Program that will be deposited into the state general fund when paid:

Debt Type Name	Description
<i>ex. Individual income tax debt</i>	<i>ex. Debt resulting from the tax on an individual's income</i>