

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, SEPTEMBER 22, 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:
6. New Business:
 - A. Gas & Electric Utility Franchise Fee – in lieu of City local option sales tax:
 - Review by Scott Flory, City Administrator.
 - Discussion and questions by City Council
7. City Administrator's Report:
 - Update on IRS 1099 and 945 taxes, penalties, and interest issues for the year ended 12/31/2020 – Request for Abatement
8. Mayor's Report:
9. Consent Agenda:
 - Approval of September 8, 2026, City Council Meeting Minutes
 - Approval of the bills & claims submitted by the City Clerk

- Approval of Treasurer's Report and Bank Reconciliation Report for August, 2026
- Approval of Ownership change for The Depot (188 Park Ridge Road) Class "E" Retail Alcohol License.

10. Other Business:

11. Adjournment

NEXT REGULAR MEETING – OCTOBER 13, 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

Community

Franchise Fees

Avoca	5% (Electric) and 5% (Natural Gas)
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Beacon	1% (Electric) and 1% (Natural Gas)
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Bedford	5% (Electric)
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Belle Plaine	3% (Electric) and 3% (Natural Gas)
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Bellevue	5% (Natural Gas)
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Bevington	1% (Electric)
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Blakesburg	1% (Electric)
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Blanchard	3% (Electric)
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Blencoe	1% (Electric)
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Boone	1% (Electric) and 1% (Natural Gas)
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Boxholm	1% (Natural Gas)
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Boyden	5% (Electric) and 5% (Natural Gas)
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Brandon	5% (Electric) and 5% (Natural Gas)
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Brighton	5% (Electric)
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Community

Franchise Fees

Calmar	3% (Electric) and 3% (Natural Gas)
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Camanche	1% (Natural Gas) and 2% (Electric)
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Carlisle	4% (Electric) and 5% (Natural Gas)
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Carroll	1% (Electric)
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Cedar Rapids	4% (Electric) and 4% (Natural Gas)
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Center Point	3% (Electric) and 3% (Natural Gas)
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Centerville	3% (Electric) and 3% (Natural Gas)
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Central City	5% (Electric) and 5% (Natural Gas)
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Chariton	1% (Electric) and 1% (Natural Gas)
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Charles City	5% (Electric) and 5% (Natural Gas)
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Cherokee	5% (Electric) and 5% (Natural Gas)
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Chillicothe	1% (Electric)
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Churdan	2% (Electric)
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Cincinnati	2% (Electric) and 2% (Natural Gas)
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Community

Franchise Fees

Clarion	5% (Electric) and 5% (Natural Gas)
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Clear Lake	1% (Electric) and 1% (Natural Gas)
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Clermont	1% (Electric)
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Clinton	4% (Electric) and 4% (Natural Gas)
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Clive	5% (Electric) and 5% (Natural Gas)
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Clutier	2% (Electric)
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Coggon	1% (Natural Gas)
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Colfax	5% (Electric) and 5% (Natural Gas)
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Collins	3% (Electric) and 3% (Natural Gas)
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Conway	1% (Electric)
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Coralville	2% (Electric) and 2% (Natural Gas)
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Corydon	1% (Electric) and 1% (Natural Gas)
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Council Bluffs	2% (Electric) and 2% (Natural Gas)
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Creston	1% (Electric) and 1% (Natural Gas)
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Community**Franchise Fees**

Cumming	1% (Electric) and 1% (Natural Gas)
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Cushing	2% (Electric)
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Dakota City	1% (Electric) and 1% (Natural Gas)
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Danbury	3% (Electric) and 3% (Natural Gas)
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Decatur City	5% (Electric)
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Decorah	1% (Natural Gas) and 4% (Electric)
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Delhi	5% (Electric) and 5% (Natural Gas)
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Denison	1.5% (Natural Gas)
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Des Moines	7.5% (Electric) and 7.5% (Natural Gas)
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Dolliver	1% (Electric)
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Donnellson	4% (Electric) and 4% (Natural Gas)
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Dubuque	5% (Electric) and 5% (Natural Gas)
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Dunlap	4% (Electric) and 4% (Natural Gas)
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Durant	5% (Natural Gas)
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Community

Franchise Fees

Dyersville

3% (Electric) and 3% (Natural Gas)

Earlham

1.5% (Electric) and 1.5% (Natural Gas)

Early

3% (Electric) and 4% (Natural Gas)

Eddyville

1% (Electric)

Eldon

4% (Electric) and 4% (Natural Gas)

Eldora

5% (Electric) and 5% (Natural Gas)

Eldridge

5% (Natural Gas)

Elgin

5% (Electric)

Elk Run
Heights

1% (Electric) and 1% (Natural Gas)

Elkader

1% (Electric) and 5% (Natural Gas)

Ellston

1% (Electric)

Ely

1% (Electric) and 1% (Natural Gas)

Everly

1% (Electric)

Exira

5% (Electric) and 5% (Natural Gas)

Community

Franchise Fees

Exline

2.5% (Electric)

Fairfield

3% (Electric) and 3% (Natural Gas)

Farley

3% (Electric) and 3% (Natural Gas)

Farnhamville

1% (Natural Gas)

Fayette

1% (Electric) and 1% (Natural Gas)

Fertile

1% (Natural Gas)

Fonda

5% (Natural Gas)

Fort Atkinson

5% (Electric)

Fort Madison

1.5% (Electric) and 1.5% (Natural Gas)

Frederika

1% (Electric)

Fruitland

1% (Natural Gas)

Garden Grove

1% (Electric)

Garnavillo

3% (Electric) and 3% (Natural Gas)

Garwin

1% (Electric) and 1% (Natural Gas)

Community

Franchise Fees

Gilbert	3% (Electric) and 3% (Natural Gas)
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Gilbertville	1% (Electric) and 1% (Natural Gas)
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Glenwood	5% (Electric) and 5% (Natural Gas)
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Greenville	1% (Electric)
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Grinnell	4% (Electric) and 4% (Natural Gas)
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Griswold	3% (Electric) and 3% (Natural Gas)
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Gruver	2% (Electric)
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Guttenberg	1% (Natural Gas)
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Hampton	5% (Electric) and 5% (Natural Gas)
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Hanlontown	1% (Natural Gas)
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Harcourt	2% (Electric) and 2% (Natural Gas)
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Harris	3% (Electric)
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Hartford	5% (Electric) and 5% (Natural Gas)
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Hastings	5% (residential) (Electric)
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Community**Franchise Fees****Hawkeye**

5% (Electric) and 5% (Natural Gas)

Hazleton

1% (Electric) and 1% (Natural Gas)

Hiawatha

3% (Electric) and 3% (Natural Gas)

Holstein

1% (Electric) and 1% (Natural Gas)

Hubbard

1% (Electric) and 1% (Natural Gas)

Hull5% res/1.5% non-res/0% public (Electric) and 5%
residential/1.5% non-res/1.5% industrial/1.5%
public/1.5% transport (Natural Gas)**Huxley**

3% (Electric) and 3% (Natural Gas)

Independence

5% (Natural Gas)

Indianola

5% (Electric) and 5% (Natural Gas)

Inwood5% res/3% non-res/0% public (Electric) and 5%
residential/3% non-res/0% public (Natural Gas)**Iowa City**

1% (Electric) and 1% (Natural Gas)

Iowa Falls

3% (Electric) and 3% (Natural Gas)

Ireton

5% res/3% non-res/0% schools (Electric)

Community

Franchise Fees

Johnston

5% (Electric) and 5% (Natural Gas)

Keokuk

3% (Electric)

Keystone

1% (Electric) and 1% (Natural Gas)

Knoxville

5% (Electric) and 5% (Natural Gas)

Lake City

3% (Electric) and 3% (Natural Gas)

Lakota

4% (Electric) and 4% (Natural Gas)

Lamont

4% (Electric) and 4% (Natural Gas)

Lansing

3% (Electric)

Lawler

5% (Electric)

Ledyard

5% (Electric) and 5% (Natural Gas)

Lewis

4% (Electric)

Libertyville

1% (Electric) and 1% (Natural Gas)

Lincoln

1% (Electric)

Logan

**5% res/2% non-res (Electric) and 5% res/2% non-res
(Natural Gas)**

Community

Franchise Fees

Lohrville

3% (Electric) and 3% (Natural Gas)

Lone Rock

3% (Electric) and 3% (Natural Gas)

Lorimor

5% (Natural Gas)

Low Moor

1% (Electric) and 1% (Natural Gas)

Luana

1% (Electric) and 1% (Natural Gas)

Luxemburg

1% (Electric)

Lytton

5% (Electric) and 5% (Natural Gas)

Madrid

1% (Electric) and 1% (Natural Gas)

Malcom

2% (Electric) and 2% (Natural Gas)

Mallard

1% (Electric)

Malvern

3% (Electric) and 3% (Natural Gas)

Manchester

3% (Electric) and 3% (Natural Gas)

Maquoketa

5% (Electric) and 5% (Natural Gas)

Marathon

5% (Natural Gas)

Community

Franchise Fees

Marengo	4% (Electric) and 4% (Natural Gas)
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Marion	5% (Electric) and 5% (Natural Gas)
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Martelle	5% (Natural Gas)
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Massena	2% (Electric) and 2% (Natural Gas)
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Maxwell	2% (Electric) and 2% (Natural Gas)
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Melbourne	1% (Electric) and 1% (Natural Gas)
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Melcher-Dallas	4% (Electric) and 4% (Natural Gas)
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Melvin	5% (Electric)
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Millersburg	1% (Electric)
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Milton	1% (Electric)
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Minburn	1% (Electric) and 1% (Natural Gas)
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Missouri Valley	5% (Electric) and 5% (Natural Gas)
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Mitchellville	3% (Electric) and 3% (Natural Gas)
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Monticello	3% (Electric) and 3% (Natural Gas)
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Community

Franchise Fees

Moravia

1% (Electric) and 1% (Natural Gas)

Moulton

1% (Electric)

Mount Vernon

5% (Electric) and 5% (Natural Gas)

Murray

5% (Electric)

Muscatine

5% (Natural Gas)

Mystic

1% (Electric)

Nashua

5% (Electric) and 5% (Natural Gas)

New Hartford

5% (Electric) and 5% (Natural Gas)

**New
Providence**

1.5% (Electric) and 1.5% (Natural Gas)

New Vienna

1% (Electric)

New Virginia

3% (Electric) and 3% (Natural Gas)

North Liberty

2% (Electric) and 3% (Electric) and 3% (Natural Gas)

**North
Washington**

5% (Electric)

Community

Franchise Fees

Norwalk	1% (Electric) and 1% (Natural Gas)
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Norway	3% (Electric) and 3% (Natural Gas)
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Numa	1% (Electric)
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Oakland	2% (Electric)
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Ocheyedan	1% (Electric)
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Oelwein	5% (Electric) and 5% (Natural Gas)
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Ogden	1% (Natural Gas)
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Onslow	2% (Electric)
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Osceola	2% (Electric) and 2% (Natural Gas)
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Oskaloosa	5% (Electric) and 5% (Natural Gas)
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Ossian	2% (Electric) and 2% (Natural Gas)
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Ottumwa	3% (Electric) and 3% (Natural Gas)
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Oxford	1% (Electric)
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Palmer	1% (Electric)
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Community

Franchise Fees

Parnell	2% (Electric) and 2% (Natural Gas)
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Paullina	1% (Natural Gas)
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Peosta	3% (Electric) and 3% (Natural Gas)
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Perry	4% (Electric) and 4% (Natural Gas)
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Plano	1% (Electric)
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Pleasant Hill	5% (Electric) and 5% (Natural Gas)
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Pleasant Plain	1% (Electric)
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Plover	2% (Electric)
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Polk City	1% (Electric) and 1% (Natural Gas)
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Prairie City	1% (Electric) and 1% (Natural Gas)
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Prairieburg	1% (Electric)
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Rake	2% (Electric)
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Red Oak	5% (Electric) and 5% (Natural Gas)
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Rembrandt	2% (Electric) and 2% (Natural Gas)
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Community

Franchise Fees

Rock Valley

5% (Electric) and 5% (Natural Gas)

Rolfe

1% (Electric)

Rossie

1% (Electric)

Royal

2% (Electric)

Russell

2% (Electric)

Ryan

5% (Electric) and 5% (Natural Gas)

Searsboro

1% (Electric)

Sergeant Bluff

**5% res/3% non-res/0% schools (Electric) and 5%
res/3% non-res/0% schools (Natural Gas)**

Sharpsburg

1% (Electric)

Sibley

3% (Natural Gas)

Sidney

4% (Natural Gas) and 5% (Electric)

Sigourney

2% (Electric) and 2% (Natural Gas)

Sioux City

5% (Electric) and 5% (Natural Gas)

Sioux Rapids

5% (Electric) and 5% (Natural Gas)

Community

Franchise Fees

Slater	1% (Electric) and 1% (Natural Gas)
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Somers	5% (Electric)
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Spirit Lake	3% (Electric)
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Springville	1% (Electric) and 1% (Natural Gas)
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St. Lucas	1% (Electric)
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Stacyville	5% (Electric) and 5% (Natural Gas)
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Steamboat Rock	1% (Electric) and 1% (Natural Gas)
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Storm Lake	5% (Electric) and 5% (Natural Gas)
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Story City	1% (Natural Gas)
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Strawberry Point	2% (Natural Gas)
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Stuart	5% (Natural Gas)
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Superior	3% (Electric) and 3% (Natural Gas)
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Sutherland	3% (Electric) and 3% (Natural Gas)
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Community

Franchise Fees

Swea City	5% (Electric) and 5% (Natural Gas)
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Tabor	5% (Electric) and 5% (Natural Gas)
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Tama	1% (Electric) and 1% (Natural Gas)
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Terril	1% (Electric)
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Thornburg	1% (Electric)
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Thurman	2% (Electric)
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Titonka	5% (Electric)
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Toledo	1% (Electric) and 1% (Natural Gas)
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Treynor	4% (Electric) and 4% (Natural Gas)
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Tripoli	1% (Electric)
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Udell	1% (Electric)
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Unionville	1% (Electric)
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Van Meter	5% (Electric) and 5% (Natural Gas)
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Victor	1% (Electric) and 1% (Natural Gas)
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Community

Franchise Fees

Vinton

1% (Natural Gas)

Wahpeton

2% (Electric)

Walker

1% (Electric) and 1% (Natural Gas)

Walnut

5% (Electric) and 5% (Natural Gas)

Waterloo

4% (Electric) and 4% (Natural Gas)

Waukon

3% (Electric) and 3% (Natural Gas)

Webb

5% (Electric)

Wellsburg

3% (Electric) and 3% (Natural Gas)

Wesley

1% (Electric) and 1% (Natural Gas)

West Branch

1% (Electric) and 1% (Natural Gas)

West
Burlington

3% (Electric) and 3% (Natural Gas)

West Des
Moines

1% (Electric) and 1% (Natural Gas)

West Okoboji

1% (Electric) and 1% (Natural Gas)

Community

Franchise Fees

West Union	1% (Electric) and 1% (Natural Gas)
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Westgate	5% (Electric)
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Westphalia	2% (Electric)
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What Cheer	1% (Electric) and 1% (Natural Gas)
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Whitten	2% (Electric) and 2% (Natural Gas)
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Williamsburg	1% (Electric) and 1% (Natural Gas)
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Williamson	1% (Electric) and 1% (Natural Gas)
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Windsor Heights	5% res/3% non-res (Electric) and 5% res/3% non-res (Natural Gas)
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Iowa Utility
Association

P: [515.282.2115](tel:515.282.2115)

E: callen@iowautility.org

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Iowa Utility Association - 699 Walnut Street, Suite 426, Des Moines, IA 50309 | [Sitemap](#) | [Privacy Policy](#)

GPC signal **not** detected. ⓘ

ORDINANCE NO. 202

AN ORDINANCE GRANTING TO MIDAMERICAN ENERGY COMPANY, ITS SUCCESSORS AND ASSIGNS, THE RIGHT AND NON-EXCLUSIVE FRANCHISE TO ACQUIRE, CONSTRUCT, ERECT, MAINTAIN AND OPERATE IN THE CITY OF ATKINS, IOWA, A **NATURAL GAS SYSTEM** AND TO FURNISH AND SELL NATURAL GAS TO THE CITY AND ITS INHABITANTS AND AUTHORIZING THE CITY TO COLLECT FRANCHISE FEES FOR A PERIOD OF 25 YEARS.

BE IT ENACTED by the City Council of the City of Atkins, Iowa:

Section 1. There is hereby granted to MidAmerican Energy Company, an Iowa corporation, (hereinafter called "Company,") and to its successors and assigns the right and franchise to acquire, construct, erect, maintain and operate in the City of Atkins, Iowa, (hereinafter called the "City,") a gas distribution system, to furnish natural gas along, under and upon the right-of-way, streets, avenues, alleys and public places to serve customers within and without the City and to furnish and sell natural gas to the City and its inhabitants. For the term of this franchise, the Company is granted the right of eminent domain, the exercise of which is subject to City Council approval upon application by the Company. This franchise shall be effective for a twenty-five (25) year period from and after the effective date of this ordinance.

Section 2. The rights and privileges hereby granted are subject to the restrictions and limitations of Chapter 364 of the Code of Iowa 2015, or as subsequently amended or changed.

Section 3. Company shall have the right to excavate in any public street for the purpose of laying, relaying, repairing or extending gas pipes, mains, conduits, and other facilities provided that the same shall be so placed as not to unreasonably interfere with any above or below-ground utility services or facilities which have been or may hereafter be located by or under authority of the City.

Section 4. The Company shall, excluding facilities located in private easements (whether titled in Company exclusively or in Company and other entities), in accordance with Iowa law including Company's tariff on file with and made effective by the Iowa Utilities Board as may subsequently be amended ("Tariff,") at its cost and expense, locate and relocate its existing facilities or equipment in, on, over or under any public street or alley in the City in such a manner as the City may reasonably require for the purposes of facilitating the construction reconstruction, maintenance or repair of the street or alley. Relocation expenses for other hard surfaces, including pedestrian and non-motorized vehicle pathways, will be paid by the City. If the City has a reasonable alternative route for the street, alley or public improvements or an alternative construction method, which would not cause the relocation of the Company installations, the City shall select said alternative route, or construction method. The City shall be responsible for surveying and staking the right-of-way for City projects that require the Company to relocate Company facilities. If requested the City shall provide, at no cost to the Company, copies of its relocation plan and

profile and cross section drawings. If tree removals must be completed by the City as part of the City's project and are necessary whether or not utility facilities must be relocated, the City at its own cost shall be responsible for said removals. If the timing of the tree removals does not coincide with the Company facilities relocation schedule and Company must remove trees that are included in the City's portion of the project, the City shall either remove the trees at its cost or reimburse the Company for the expenses incurred to remove said trees. If project funds from a source other than the City are available to pay for the relocation of utility facilities, the City shall attempt to secure said funds and provide them to the Company to compensate the Company for the costs of relocation.

Section 5. In making excavations in any streets, avenues, alleys and public places for the installation of gas pipes, conduits or apparatus, Company shall not unreasonably obstruct the use of the streets and shall replace the surface, restoring it to the condition as existed immediately prior to excavation. Company agrees any replacement of road surface shall conform to current City code regarding its depth and composition. The Company shall not be required to restore or modify public right of way, sidewalks or other areas in or adjacent to the Company project to a condition superior to its immediate previously existing condition or to a condition exceeding its previously existing condition to the extent any alterations are required for the City to comply with city, state or federal rules, regulations or laws.

Section 6. The City's vacating a street, avenue, alley, public ground or public right-of-way shall not deprive the Company of its right to operate and maintain existing facilities on, below, above, or beneath the vacated property. Prior to the City abandoning or vacating any street, avenue, alley or public ground where the Company has facilities in the vicinity, the City shall provide Company with not less than sixty (60) days advance notice of the city's proposed action and, upon request grant the Company a utility easement covering existing and future facilities and activities. If the City fails to grant the Company a utility easement for said facilities prior to abandoning or vacating a street, avenue, alley or public ground, the City shall at its cost and expense obtain easements for the existing Company facilities.

Section 7. The Company shall not be required to relocate, at its cost and expense, Company facilities in the public right of way that have been relocated at Company expense at the direction of the City at any time during the previous ten (10) years.

Section 8. Pursuant to relocation of Company facilities as may be required here under, if the City orders or requests the Company to relocate its existing facilities or equipment in order to directly or indirectly facilitate the project of a commercial or private developer or other non-public entity, City shall reimburse or the City shall require the developer or non-public entity to reimburse the Company for the cost of such relocation as a precondition to relocation. The Company shall not be required to relocate in order to facilitate such private project at its expense.

Section 9. The Company shall indemnify and save harmless the City from any and all claims, suits, losses,

damages, costs or expenses, on account of injury or damage to any person or property, to the extent caused or occasioned by the Company's negligence in construction, reconstruction, excavation, operation or maintenance of the natural gas facilities authorized by this franchise; provided, however, that the Company shall not be obligated to defend, indemnify and save harmless the City for any costs or damages to the extent arising from the negligence of the City, its officers, employees or agents.

Section 10. Upon reasonable request, the Company shall provide the City, on a project specific basis, information indicating the horizontal location, relative to boundaries of the right of way, of all equipment which it owns or over which it has control that is located in the public right of way, including documents, maps and other information in paper or electronic or other forms ("Information"). The Company and City recognize the Information may in whole or part be considered a confidential record under state or federal law or both. Upon receipt of a request from a third party for information concerning information about the Company's facilities within the City, the City will promptly submit same to Company. If the Company believes any of the information requested constitutes a trade secret which may otherwise be protected from public disclosure by state or federal law, or otherwise exempt from disclosure under the provisions of the Freedom of Information Act, the Federal Energy Regulatory Commission Critical Energy Infrastructure requirements pursuant to 18 CFR 388.112 and 388.113, or Chapter 22 of the Code of Iowa, as such statutes and regulations may be amended from time to time, then the Company shall provide the City with a written explanation of the basis for such assertion of confidentiality or exemption from disclosure within ten (10) days.

Section 11. The Company shall extend its mains and pipes and operate, and maintain the system in accordance with the applicable regulations of the Iowa Utilities Board or its successors and Iowa law.

Section 12. During the term of this franchise, the Company shall furnish natural gas in the quantity and quality consistent and in accordance with the applicable regulations of the Iowa Utilities Board the Company's tariff made effective by the Iowa Utilities Board or its successors and Iowa law.

Section 13. All reasonable and proper police regulations shall be adopted and enforced by the City for the protection of the facilities of the Company.

Section 14. A franchise fee is imposed upon, and shall be collected from, the natural gas customers of the Company receiving service and located within the corporate limits of the City. The franchise fee shall be imposed upon the gross receipts, minus uncollectible accounts, generated from sales of natural gas and distribution service:

A. The City agrees to modify the level of franchise fees imposed only once in any 24-month period.

B. The Company will commence collecting franchise fees on or before the first Company billing cycle of the first calendar month following ninety (90) days of receipt of information required of the City to implement the franchise fee, including the City's documentation of customer classes subject to or exempted from City-

imposed franchise fee.

C. The City shall be solely responsible for identifying customer classes subject to or exempt from paying the City imposed franchise fee. The Company shall have no obligation to collect franchise fees from customers in annexed areas until and unless such ordinances have been provided to the Company by certified mail. The Company shall commence collecting franchise fees in the annexed areas no sooner than sixty (60) days after receiving annexation ordinances from the City.

D. The Company shall not, under any circumstances be required to return or refund any franchise fees that have been collected from customers and remitted to the City. In the event the Company is required to provide data or information in defense of the City's imposition of franchise fees or the Company is required to assist the City in identifying customers or calculating any franchise fee refunds for groups of or individual customers the City shall reimburse the Company for the expenses incurred by the Company to provide such data or information.

Section 15. Upon implementation of a franchise fee the City shall not, pursuant to Chapter 480A.6 of the Code of Iowa, impose or charge Company right of way management fees for permits for Company construction, maintenance, repairs, excavation, pavement cutting or inspections of Company work sites and projects or related matters.

Section 16. Either City or Company ("party") may terminate this franchise if the other party shall be materially in breach of its provisions. Upon the occurrence of a material breach, the non-breaching party shall provide the breaching party with notification by certified mail specifying the alleged breach. The breaching party shall have sixty (60) days to cure the breach, unless it notifies the non-breaching party, and the parties agree upon a shorter or longer period for cure. If the breach is not cured within the cure period, the non-breaching party may terminate this franchise. A party shall not be considered to be in breach of this franchise if it has operated in compliance with state or federal law. A party shall not be considered to have breached this franchise if the alleged breach is the result of the actions of a third party or the other party.

Section 17. If any section, provision, or part of this ordinance shall be adjudged to be 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 18. This ordinance and the rights and privileges herein granted shall become effective and binding upon its approval and passage in accordance with Iowa law and the written acceptance by the Company. The City shall provide Company with an original signed and sealed copy of this ordinance within ten (10) days of its final passage. The Company shall, within thirty (30) days after the City Council approval of this ordinance, file in the office of the clerk of the City, its acceptance in writing of all the terms and provisions of this ordinance. Following

City Council approval, this ordinance shall be published in accordance with the Code of Iowa. The effective date of this ordinance shall be the date of publication. In the event that the Company does not file its written acceptance of this ordinance within thirty (30) days after its approval by the City Council this ordinance shall be void and of no effect.

Section 19. Upon the effective date of this ordinance, all prior natural gas franchises granted to the Company to furnish natural gas to the City and its inhabitants are hereby repealed and all other ordinances or parts of ordinances in conflict herewith are also hereby repealed.

PASSED AND APPROVED this 7th day of December 2015.

CITY OF ATKINS, IOWA

David Becker
By: Mayor/Mayor Pro Tem

ATTEST:

Amber Bell
City Clerk

(OFFICIAL SEAL)

I, Amber Bell, City Clerk of the City of Atkins, Iowa, hereby certify that the above and foregoing is a true copy of Ordinance No. 202, passed by the City Council of said City at a meeting held December 7th, 2015, and signed by the mayor David Becker 2015, and published as provided by law on _____, 2015.

Amber Bell
City Clerk

(OFFICIAL SEAL)

CHAPTER 118
CITY FRANCHISE FEES — PUBLIC HEARING
H.F. 660

AN ACT requiring a public hearing prior to increasing the rate of a franchise fee imposed by a city.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 364.2, subsection 4, paragraph f, subparagraph (3), Code 2015, is amended to read as follows:

(3) When considering whether to amend an ordinance imposing a franchise fee to increase the rate of the fee, and after preparation of the revenue purpose statement under subparagraph (2), a city shall hold a public hearing on the question. Notice of the time and place of the hearing shall be published as provided in [section 362.3](#). If a city adopts, amends, or repeals an ordinance imposing a franchise fee, the city shall promptly notify the director of revenue of such action.

Approved June 18, 2015

City of Atkins	
Franchise Fee	Estimated total annual franchise fee based on Jan. to Dec. 2025 usage. Energy bills are often dependent on the weather and other factors that affect customer use. So while these estimates are calculated down to the penny, the actual fee will vary.
Electric 1%	\$20,630.02
Electric 1.5%	\$30,945.02
Electric 2%	\$41,260.03
Electric 2.5%	\$51,575.04
Electric 3%	\$61,890.05
Electric 3.5%	\$72,205.06
Electric 4%	\$82,520.06
Electric 4.5%	\$92,835.07
Electric 5%	\$103,150.08
Service	Approximate monthly increase per 1% of franchise fee for residential customer.
Electric	\$1.40 to \$1.50

Benton County							\$100.00
06-01	Belle Plaine	2,330	07/01/04	2,330	9.46%	9.23%	\$9.23
06-02	Vinton	4,938	07/01/08	4,938	20.06%	17.93%	\$17.93
06-03	Blairstown	713	07/01/08	713	2.90%	2.44%	\$2.44
06-04	Shellsburg	961	07/01/08	961	3.90%	3.24%	\$3.24
06-05	Van Horne	774	07/01/04	774	3.14%	2.80%	\$2.80
06-06	Atkins	2,056	07/01/08	2,056	8.35%	6.54%	\$6.54
06-07	Garrison	344	07/01/04	344	1.40%	1.16%	\$1.16
06-08	Keystone	599	07/01/04	599	2.43%	2.22%	\$2.22
06-09	Luzerne	112	07/01/04	112	0.45%	0.38%	\$0.38
06-10	Mount Auburn	162	07/01/04	162	0.66%	0.55%	\$0.55
06-11	Newhall	876	07/01/04	876	3.56%	3.07%	\$3.07
06-12	Norway	466	07/01/08	466	1.89%	1.65%	\$1.65
06-13	Urbana	1,554	07/01/08	1,554	6.31%	4.91%	\$4.91
06-14	Walford ** (06) 57	955			0.00%	0.00%	\$0.00
06-22	Unincorporated	8,735	07/01/08	8,735	35.48%	43.89%	\$43.89
06-24	Total Benton Co.	25,575		24,620	100.00%	100.00%	\$100.00
		Count	14				

(Atkins)

MidAmerican Energy records would indicate the following estimated gross revenue amounts (based on 2024 usage):

1 % franchise fee:

Residential	\$4,040
Non-residential	\$209

Total	\$4,249
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2 % franchise fee:

Residential	\$8,080
Non-residential	\$418

Total	\$8,498
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3 % franchise fee:

Residential	\$12,120
Non-residential	\$627

Total	\$12,747
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4 % franchise fee:

Residential	\$16,160
Non-residential	\$836

Total	\$16,996
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5 % franchise fee:

Residential	\$20,200
Non-residential	\$1,045

Total	\$21,245
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Steps to implement a franchise fee

- ☐ City determines whether or not to implement a franchise fee and at what percent.
- ☐ City and Alliant Energy agree to franchise ordinance language.
- ☐ City and Alliant Energy agree on franchise fee start date.
- ☐ City drafts, passes and publishes a revenue purpose statement.
- ☐ City council sets the date for a public hearing and first reading of the franchise ordinance.
- ☐ City publishes a public hearing notice no more than 20 days and no fewer than four days before the public hearing.
- ☐ City holds a public hearing and first reading.
- ☐ City holds second and third readings (unless waived).
- ☐ City publishes a franchise ordinance.
- ☐ Alliant Energy mails acceptance and certificate of city clerk to the city clerk to sign and return to Alliant Energy.
- ☐ City provides Alliant Energy the names, service addresses and account numbers of the city-owned accounts that will be exempt from the franchise fee.
- ☐ Alliant Energy files a tax rider tariff with the Iowa Utilities Commission for permission to start collecting the franchise fee.
- ☐ Alliant Energy collects the franchise fee and pays it to the city quarterly.

Contact information

Mike Wagner

Community Development Manager
319-786-4409

mikewagner@alliantenergy.com



Things to know about **franchise fees**

Overview

- Iowa cities currently have the right to implement a franchise fee of up to 5% as part of their agreements with franchised utilities that operate within their rights of way.
- Franchise fees can only be implemented by a city if franchise fee language is part of the city's franchise agreement with a utility. Once the language is adopted, the percentage of franchise fee can be adjusted by the city council according to terms of the franchise agreements.
- The city must follow a statutory process to implement a franchise fee. (See back page.)

What is a franchise fee?

- A franchise fee is assessed as a percentage of gross revenue collected in the city by the utility. The franchise fee is displayed as a line item on each customer's energy bill.
- A franchise fee ordinance must be adopted by the city prior to being implemented.

How does a franchise fee benefit your community?

- Franchise fees provide additional revenues to fund city projects as allowed by Iowa law.

How does a franchise fee benefit Alliant Energy?

- Alliant Energy does not financially benefit from franchise fees. They are a direct pass-through to the city.

How is a franchise fee implemented?

- A franchise fee can only be assessed by the city when included in an active franchise agreement with Alliant Energy.
- When renewing or amending a franchise with Alliant Energy, the city may ask that franchise fee language be included in the agreement.
- Iowa Code requires the city to adopt and publish a revenue purpose statement and adopt an ordinance formally setting or increasing the franchise fee.

Who pays a franchise fee?

- Iowa Code states that a franchised utility can be assessed a franchise fee, which will be included on customers' bills.
- The amount of the franchise fee is shown on a customer's monthly energy bill.

How often would the city receive payment of the fees collected by Alliant Energy?

- Alliant Energy pays franchise fees to the city quarterly.

How is the fee determined?

- The fee is set as part of the franchise ordinance and is based on a percentage of the utility's gross revenues of energy sales.
- The fee is calculated as a percentage of a customer's total monthly energy bill.

(Continued on back)



What is the maximum percentage of franchise fee that can be assessed by the city?

- The current maximum per Iowa Code is 5%.

What can franchise fees be used for?

- Iowa Code, Section 384.3A, defines how a city can use franchise fees.

What are the steps to implement a franchise fee?

1. The city and Alliant Energy agree on the language of a franchise ordinance that includes a franchise fee.
2. The city develops, passes and publishes a revenue purpose statement describing how the franchise fee is to be used.
3. The city holds a public hearing on the franchise ordinance and passes the ordinance, as stipulated by Iowa law. All public notice requirements must be met.
4. Alliant Energy and the city complete required franchise paperwork, including an original signed copy of the ordinance, a clerk's certificate and Alliant Energy's acceptance. The city must also provide a copy of and proof of publication of its revenue purpose statement.
5. The city provides Alliant Energy the names, service addresses and account numbers of the city-owned accounts that will be exempt from the franchise fee.
6. Alliant Energy creates and tests a billing program uniquely designed for the city's franchise fee.
7. Alliant Energy files an updated franchise fee tariff with the Iowa Utilities Commission (IUC).
8. The IUB reviews and approves the new or revised tariff.
9. Assessment of the franchise fee begins only after Alliant Energy has received written authorization from the IUC.

How long does it take to implement a franchise fee?

- Implementing a franchise fee typically takes two to three months after the franchise fee has been adopted by the city council. Adjustments to a franchise fee may take up to six months to implement.

Can the franchise fee be adjusted?

- The city may adjust the assessed percentage at any time an active franchise agreement is in place.
- Iowa Code requires the city to prepare, adopt and publish a revenue purpose statement and adopt an amended franchise ordinance when increasing the franchise fee.
- Cities not interested in implementing a franchise fee at the time of franchise renewal may include a 0% fee that allows for future council action to subsequently implement a franchise fee.
- A city can lower or discontinue a franchise fee by writing Alliant Energy in a timely manner. As such an action requires a revision in company tariffs, the adjustment can only take effect upon Alliant Energy receiving written approval from the IUB.

Can a franchise fee and a local option sales tax be assessed to utility customers?

- Iowa Code, Chapter 422B.8, prohibits both a local option sales tax and a franchise fee to be included on a customer's utility bill. The franchise fee would replace the local option sales tax on the customer's monthly Alliant Energy bill. The local option sales tax would still remain on other goods and services sold in town.

Contact information

Mike Wagner

Community Development Manager
319-786-4409
mikewagner@alliantenergy.com



Form 12257 (July 2022)	Department of the Treasury - Internal Revenue Service - Independent Office of Appeals Summary Notice of Determination and Waiver of Judicial Review		
Taxpayer name(s) TOWN OF ATKINS			
Address (street) 480 3RD AVENUE			
City ATKINS	State IA	Zip code 52206	
Type of tax/tax form 941/ 945			
Tax period(s) 09/2020 06/2023 12/2020			
Social Security/Tax Identification Number(s) 42-6004245			
This waiver concerns the following Collection Due Process (CDP) Notice(s) ☐ Notice of Federal Tax Lien Filing and Your Right to a Hearing (IRC Section 6320) ☒ Notice of Intent to Levy and Your Right to a Hearing (IRC Section 6330)			
I understand that IRC Sections 6320 and 6330 require the Internal Revenue Service Independent Office of Appeals (Appeals) to issue a Notice of Determination after a CDP Hearing. Those sections allow me 30 days to seek judicial review of Appeals' determination with Tax Court. I understand that, if I have requested an IRC Section 6330 hearing, the IRS may not levy to collect the taxes at issue for the period of the hearing, during the 30-day period for seeking judicial review of Appeals' determination and while any timely-requested appeal is pending (<i>unless an exception to the levy prohibition applies</i>). If I have only requested an IRC Section 6320 hearing, the IRS may not levy unless an exception to the levy prohibition applies or I already have been given my IRC Section 6330 hearing rights. I agree that the Appeals determination shown on the following page, as a Summary Notice of Determination, is appropriate and correct and resolves the issues I raised in the hearing. Because of my agreement, I recognize there is no need for judicial review of the determinations therein, or for the continuation of any prohibition of levies or court proceedings. • I waive my right under IRC Sections 6320(c) and/or 6330(d)(1) to request judicial review of an Appeals Notice of Determination. • I waive the 30-day prohibition on levy described in IRC Section 6330(a)(1) if I have requested an IRC Section 6330 hearing. A notice of federal tax lien may later be filed when the case is returned to the Collection Division. If, in accordance with the Appeals determination, I entered into an offer in compromise, installment agreement, or other collection alternative, I understand that the IRS will not levy my property so long as I comply with the terms of the Appeals determination, unless levy is part of the Appeals determination. If Appeals placed my outstanding tax liabilities in Currently Not Collectible (CNC) hardship status, I understand that these liabilities may later be taken out of CNC status. If I fail to abide by the terms of the Appeals determination, the IRS may begin enforced collection actions, including the filing of a lien and/or a levy. I do not waive my right under Appeals' retained jurisdiction to receive another hearing with Appeals if I disagree with the IRS over how it followed the Appeals determination. I do not waive my right under Appeals' retained jurisdiction to receive another hearing with Appeals if my circumstances change in a way that affects this determination. I understand that I must first exhaust my administrative remedies before I request a hearing. I do not give up any other administrative appeal rights I'm entitled to, such as appeal rights under the Collection Appeals Program (CAP).			

My agreement includes:

- The Summary Notice of Determination shown below
- To waive judicial review under IRC Section 6320(c) and/or Section 6330(d)(1)
- To waive the prohibition of levy under section 6330(e)(1)

My agreement is effective upon the written approval by a person in the Office of Appeals with authority to bind the IRS to:

- The installment agreement, offer in compromise or other collection alternative I have requested
- The Summary Notice of Determination shown below
- And any other agreement described in the Summary Notice of Determination that has been signed by me and requires separate written approval

I understand the suspension of the collection statute of limitations pursuant to IRC Section 6330(e)(1) and suspension of other periods referred to in IRC Section 6330(e)(1) will end when the Summary Notice of Determination is effective.

Appeals has verified whether applicable laws and administrative procedures have been met, has considered the issues raised, and has balanced the proposed collection action with the legitimate concerns that such action be no more intrusive than necessary as required by IRC Section 6330(c)(3).

The determination of Appeals is

Issuance of Notice of intent to levy by Collections was appropriate at the time however, the business requested abatement of the additional tax assessment, the failure to deposit penalty and the failure to file penalty on form 945 for period ending 12/31/2020. Our review indicates that you have provided sufficient substantiation supporting your request for abatement. As a result, we are abating the following identified below:

945 period ending 12/31/2020:

Additional assessment - \$39,322.00

Failure to Deposit penalty - \$5,898.30

Failure to File penalty - \$9,830.50

After abatement of the additional assessment and associated penalties any credit will be offset to the remaining liability. The business has agreed to this abatement and agreement reached.

Taxpayer's signature

Date

9-16-20

Spouse's signature (if applicable)

Date

Signature of Taxpayer's Authorized Representative (if applicable)

Date

9-16-20

Approving Official, Independent Office of Appeals

Date

Heidi A. Guillot

City of Atkins, Iowa
September 8, 2026 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, Jade Nutt, and Bob Stolen answered roll call. Jeremy Rolando attended via speakerphone. City Administrator Scott Flory and City Clerk Shelley Annis were also present.

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

Council reviewed quotes for an outdoor video camera system for various city facilities. Motion Stolen, 2nd Dursky to table a decision on a proposal until additional questions on the systems can be answered – all aye.

Motion Stolen, 2nd Nutt to approve an Engineering Service Agreement with Snyder & Associates for \$60,500 for a 2026 Water Distribution System Improvement Project by reallocating FY27 funds previously budgeted in the General Fund for Street Repairs for this water project – all aye.

Council member Rolando disconnected from the meeting at 6:45 p.m.

Motion Stolen, 2nd DeMeulenaere to approve Resolution 2026-09-01 adopting the 2026 Benton County Multi-Jurisdictional Local Hazard Mitigation Plan. DeMeulenaere, Dursky, Nutt, Stolen – aye.

City Administrator Flory and Mayor Cruise gave their reports.

Motion DeMeulenaere, 2nd Nutt to approve the following consent agenda items: August 25th Council meeting minutes, the claims for payment, the August Financial Reports, and Revenue & Expense Reports, the August 2026 Utility Billing Reports, renewal of a Class B retail native wine license for Central City Family Pharmacy (dba Atkins Family Pharmacy), 401 Cardinal Ave, and approval of owner changes on the Class E retail alcohol license and retail tobacco license for Casey's General Store, 401 Stonebrook Dr – all aye.

Motion Stolen, 2nd Nutt to adjourn the meeting at 7:16 p.m. – all aye.



< CITY OF ATKINS

Local Authority Review - Alcohol Ownership

CITY OF ATKINS

1209373800

>

Owners

Business Information

Customer Type

BUS

Business Sub-Type

Limited Liability Company

Legal Business Name

DEPOT ATKINS

Old Ownership Information

Owner Type	Owner	Single Line Address	Ownership Percentage
Owner	SCHEETZ, LYNETTE	315 N. PRAIRIE AVE.PO	35.00
Owner	SCHEETZ, MATTHEW	1937 250TH ST NW OX	15.00
Owner	SCHEETZ, THOMAS	315 N. PRAIRIE AVE.PO	35.00
Owner	SCHEETZ, DAVID	4037 ERICA BLVD SW C	15.00

Updated Ownership Information

Owner Type	Owner	Single Line Address	Ownership Percentage
 Owner	SCHEETZ, MATTHEW	1114 CULLEN DR TIFFIN	50.00
 Owner	SCHEETZ, DAVID	411 WHITETAIL LN TIFF	50.00

Impacted Active Alcohol Licenses

Jurisdiction Code	Permit Type	License Number	Address
City of Atkins	Class "E" Retail Alcc	LE0002733	188 PARK RIDGE RD ATKIN

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

Local Authority Signature Date



Local Authority Email *

Required

Local Authority Contact Phone Number *

Required

Can I help?