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IN THE SUPREME COURT OF IOWA

No. 21-1015

JAMES A. STOGDILL, CHRISTOPHER DETERMAN,  
MATHEW D. JOHNSON, ALESHA SMITH KIRK E. YENTES,  
Plaintiffs/Appellants,

vs.

CITY OF WINDSOR HEIGHTS, IOWA and  
MUNICIPAL COLLECTIONS OF AMERICA, INC.,  
Defendants/Appellee

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**APPELLEE MCOA'S BRIEF**

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## STATEMENT OF THE ISSUES

1. **The district court correctly concluded that Appellant Smith’s claims against MCOA were beyond the statute of limitations.**

**Apposite law:** Iowa Code § 670.5; Iowa Code § 670.2; *Venckus v. City of Iowa City*, 930 N.W.2d 792 (Iowa 2019).

2. **The district court correctly dismissed Appellant Smith’s remaining due process claim because MCOA is not a state actor and was not involved in the Offset Program.**

**Apposite law:** Iowa R. App. P. 6.903(2)(g)(3); *Green v. Racing Ass’n of Cent. Iowa*, 713 N.W.2d 234, 238 (Iowa 2006); *Jensen v. Schreck*, 275 N.W.2d 374 (Iowa 1979); *State v. Short*, 851 N.W.2d 474 (Iowa 2014); *Richardson v. Neppl*, 182 N.W.2d 384 (Iowa 1970).

3. **The district court correctly dismissed Appellant Determan’s claims because Determan’s account was never transferred to MCOA for collections.**

**Apposite law:** Iowa R. App. P. 6.903(2)(g)(3); Iowa R. Civ. P. 1.981(3); *Linn v. Montgomery*, 903 N.W.2d 337, 342 (Iowa 2017); *State v. Short*, 851 N.W.2d 474 (Iowa 2014); *Stevens v. Iowa Newspapers, Inc.*, 728 N.W.2d 823, 827 (Iowa 2007); *Richardson v. Neppl*, 182 N.W.2d 384 (Iowa 1970).

## ROUTING STATEMENT

Pursuant to Iowa R. App. P. 6.1101, this case should be transferred to the Court of Appeals because it involves the application of existing legal principles.

## STATEMENT OF THE CASE

### A. Nature of the Case

Appellee Municipal Collections of America, Inc. (“MCOA”) was never a proper party to this lawsuit. MCOA served as the Appellee City of Windsor

Height's ("the City") collection agency in certain respects. (Appendix<sup>1</sup> 236 at ¶5; *id.* at 11 at ¶9.) In that capacity, MCOA attempted to collect unpaid fines for the City by sending a letter informing individuals that they owed the City money following an unpaid Automatic Traffic Enforcement ("ATE") ordinance violation. (*Id.* at 236 at ¶6.) If an individual failed to respond to the letter or satisfy the obligation, MCOA then transferred the account back to the City. (*Id.*) That was the extent of MCOA's involvement. (*Id.*)

MCOA was never involved in any of the other conduct alleged. Importantly, MCOA played no role in the Administrative Review process or the State of Iowa Tax Offset Program ("Offset Program") – all of which serve as basis for the Appellants' claims. (*Id.* at ¶11; *id.* at 323-4 at ¶¶2, 4.)

In the end, the district court recognized this reality and dismissed all of the Appellants' claims against MCOA. Appellants Stogdill, Johnson, and Smith's claims were dismissed as beyond the applicable statute of limitations.<sup>2</sup> (*Id.* at 74-5, 199-200.) Appellant Smith's due process claim against MCOA was dismissed because MCOA was not involved in the Offset Program. (*Id.* at 493.) Likewise, Appellant Determan's claims were dismissed because MCOA had no interaction

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<sup>1</sup> Hereinafter the Appendix will be cited to as "App."

<sup>2</sup> Appellants Stogdill, Johnson, and Yentes did not join in this appeal and therefore their claims dismissed by the district court are not addressed. (Appellants' Brief at 19.)

with him – his account was never transferred to MCOA for collections. (*Id.* at 494-6.)

As the district court concluded, MCOA’s role in the City’s process to collect on violations of the ATE ordinance was “minimal” and played no role in the challenged Offset Program. (*Id.* at 492, 493, 495.)

**B. Course of Proceedings**

On December 19, 2019, Appellants filed their Petition. (Petition.) The Petition asserted claims arising out of the City’s enforcement of its ATE ordinance. (*See generally, id.*) MCOA and the City both filed pre-Answer motions to dismiss the claims asserted by Stogdill, Johnson, and Yentes because their claims were barred by the applicable statute of limitations. (*Id.* at 26-38; *id.* at 56-64.) Yentes did not resist the motion.

On March 8, 2020, the district court entered an Order dismissing the claims of Stogdill, Johnson, and Yentes as barred by the applicable statute of limitations. (*Id.* at 71-76.) Thereafter, the City and MCOA filed motions for partial summary judgment seeking dismissal of Smith’s claims as barred by the applicable statute of limitations. (*Id.* at 77-114; *id.* at 115-121.)

On February 8, 2021, the district court entered an Order dismissing all but one of Smith’s claims as barred by the applicable statute of limitations. (*Id.* at 195-201.) Smith’s remaining claim was a due process claim. (*Id.* at 200.) The district

court, in allowing Smith’s due process claim to remain, concluded at that time that the claim was a “separate claim” as it pertained “to the manner in which the moneys were collected” because there was “no opportunity to contest the amount of the [tax-]offset” through a contested case procedure. (*Id.*)

Following Motions to Reconsider, Enlarge or Amend filed by both parties, the district court clarified that the claims remaining were limited to those asserted by Determan, and Smith’s remaining due process claim, and denied Appellants’ motions otherwise. (*Id.* at 214-16.)

MCOA and the City thereafter filed Motions for Summary Judgment on all remaining claims. (*Id.* at 217-37, *id.* at 325-57.)

On June 23, 2021, the district court granted MCOA’s and the City’s Motions for Summary Judgment and dismissed the Petition in its entirety. (*Id.* at 454-97.)

On July 22, 2021, Appellants filed their Notice of Appeal. (*Id.* at 498-99.)

### **STATEMENT OF THE FACTS<sup>3</sup>**

#### **Municipal Collections of America (“MCOA”)**

MCOA is a private Illinois corporation. (*Id.* at 232-33; *id.* at 235 at ¶2.) MCOA is registered with the Office of the Iowa Secretary of State to conduct business in Iowa. (*Id.* at 232-33; *id.* at 235 at ¶3.)

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<sup>3</sup> MCOA hereby incorporates by reference and adopts as though fully set forth herein the facts set out in the City’s Respondent brief.

MCOA played only a limited role in the City's ATE violation collections process. (*Id.* at 236 at ¶5.) MCOA was retained by the City to send letters to violators if they failed to pay ATE fines. (*Id.* at ¶6.) MCOA was not involved at the outset – nor was it involved on the back-end once the City decided to utilize its Offset Program. The process (and MCOA's limited involvement) worked as follows:

1. The City sent a notice of violation to a violator, informing them of the ATE violation and that, if they failed to pay the fine, the matter would be sent to collections and/or the Offset Program. (*Id.* at ¶6.)
2. *If* the violator failed to pay the fine, the City may or may not send the account to MCOA. (*Id.*)
3. MCOA played no part in the City's decision of whether to send a particular account to MCOA or, its decision of whether to send the account to the Offset Program. (*Id.*)
4. If an account were transferred to MCOA, MCOA would send a letter to the violator requesting voluntary payment of the fine. (*Id.*)
5. If an account was not resolved while placed with MCOA, the account was then transferred back to the City and MCOA had no further involvement. (*Id.* at 237 at ¶10.)

6. Once an account was transferred back to the City, the City solely decided whether to utilize its Offset Program. (*Id.* at 236 at ¶6; *id.* at 324 at ¶4.) If the City decided to utilize the Program, the submission to the Program was made directly by the City. (*Id.* at 236 at ¶6.) MCOA did not make any submissions to the Offset Program, nor was MCOA involved in the interception of any State tax refund, if such intercepts occurred. (*Id.*)

In sum, MCOA has and had no involvement the Offset Program. (*Id.* at ¶2; *id.* at 237 at ¶10-11.) As a private corporation, it cannot. The Offset Program is operated by the State of Iowa.<sup>4</sup> Chapter 8A.504 of the Code of Iowa confirms that the Offset Program is a method *used by the State of Iowa* to collect money through the interception of tax refunds.

### **The Appellants<sup>5</sup>**

#### **1. Alesha Smith**

Smith bases her claims on a notice of violation she received from the City on June 1, 2017, following her violation of the ATE ordinance which occurred on March 17, 2017. (*Id.* at 9 at ¶1(d).) Smith submitted an appeal and was informed that it was denied as untimely.

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<sup>4</sup><https://das.iowa.gov/state-accounting/offset-program>

<sup>5</sup> Appellants Stogdill, Johnson, and Yentes did not join in this appeal and therefore their claims dismissed by the district court are not addressed. (Appellants' Brief at 19.)

On February 27, 2018, MCOA sent Smith a letter regarding the unpaid fine. Smith alleges that she later learned that her 2017 Iowa State income tax refund was being withheld due to an unpaid ATE violation. (*Id.*) Smith responded to the letter by submitting a written objection to the Iowa Department of Administrative Services regarding the ATE violation. (*Id.*) Ultimately, the unpaid fine was deducted from her state income tax refund. (*Id.*)

2. Christopher Determan

Determan bases his claims on a notice of violation he received from the City following his violation of the ATE ordinance which occurred on May 15, 2018. (*Id.* at 8 at ¶1(b).) The notice of violation was issued on May 18, 2018. A second notice of violation was issued June 26, 2018. (*Id.*)

Determan admits his accounts were never referred to MCOA for collections and further admits he was never offset through the Offset Program. MCOA had no interaction with Determan. (*Id.* at 354 at ¶¶7-9; *id.* at 385 at No. 2; *id.* at 236 at ¶7.)

## ARGUMENT<sup>6</sup>

### **I. THE DISTRICT COURT CORRECTLY CONCLUDED THAT APPELLANT SMITH’S CLAIMS AGAINST MCOA WERE BEYOND THE STATUTE OF LIMITATIONS.**

#### **A. Standard of Review and Preservation of Error.**

MCOA does not dispute Appellants’ recitation of the standard of review or preservation of error for review of this issue.

#### **B. The district court correctly concluded the “date of injury” for purposes of Iowa Code section 670.5 was the date Smith violated the ATE Ordinance.**

The claims asserted by Smith are barred by the two-year statute of limitations provided under Iowa Code Section 670.5:

[A] person who claims damages from any municipality or any officer, employee or agent of a municipality for or on account of any wrongful death, loss, or injury within the scope of section 670.2 or section 670.8 or under common law shall commence an action therefor within two years after the alleged wrongful death, loss, or injury.

Injuries “within the scope of section 670.2” includes “liability for [a municipality’s] torts.” Iowa Code § 670.2(1). “Torts” is defined in section 670.1 as:

“Tort” means every civil wrong which results in wrongful death or injury to person or injury to property or injury to personal or property rights and includes but is not restricted to actions based upon negligence; error or omission; nuisance; breach of duty, whether statutory or other duty or denial or impairment of any right under any constitutional provision, statute or rule of law.

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<sup>6</sup> MCOA hereby incorporates by reference and adopts as though fully set forth herein the arguments set out in the City’s Respondent’s brief.

Iowa Code. § 670.1. Section 670.4(2) provides that statutory remedies shall be exclusive. *See also Venckus v. City of Iowa City*, 930 N.W.2d 792 (Iowa 2019) (claims arising under the state constitution are subject to the two-year statute of limitations set forth in Iowa Code 670.5).

Claims against municipalities must be filed within two years of *injury*, not within two years of *accrual* of the injury. *Id.* at 809. Moreover, claims against municipalities are not subject to tolling by the discovery rule. *Id.*

As to MCOA, it is important to note that Smith’s Petition is entirely premised on alleged wrongdoings *of the City*.

Smith’s allegations against MCOA are “reverse” vicarious<sup>7</sup> assertions based on an alleged “agency” relationship between the City and MCOA. Moreover, in any event, the protections of the applicable statute of limitations expressly extend to the City *and* MCOA:

[A] person who claims damages from any municipality or any officer, employee or **agent of a municipality** for or on account of any wrongful death, loss, or injury within the scope of section 670.2 or section 670.8 or under common law shall commence an action therefor within two years after the alleged wrongful death, loss, or injury.

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<sup>7</sup> Noting that Smith’s claims are based on “reverse” vicarious theory is relevant due to the fact that even if MCOA were an “agent” of the City, vicarious liability is never imposed on the agent. *See, e.g., Soultz Farms, Inc. v. Schafer*, 797 N.W.2d 92, 100 (Iowa 2011) (setting out scope of agency relationship and vicarious liability).

Iowa Code § 670.5 (emphasis added).

In short, under Iowa Code Sec. 670.5, Smith was required to file her claims within two years of their alleged injuries. But she failed to do so.

Smith received her notice of violation on March 27, 2017 for an ATE violation that occurred on March 17, 2017. (App. 9 at ¶1(d).) The Petition was filed on December 19, 2019. (*Id.* at 7-25.) Smith's notice of violation therefore occurred *more than two years* before the Petition was filed.

The district court followed established Iowa law and concluded that Smith's claims were barred as untimely under Iowa Code Section 670.5:

Here, Smith's causes of action stem from the issuance and enforcement of automatic traffic enforcement citations by the City of Windsor Heights. The alleged ATE violation occurred on March 17, 2017, and the first notice demanding payment was issued on March 27, 2017. It is undisputed that Smith's petition was filed more than two years from either date of the alleged speeding violation or the date of the notice and demand for payment.

\* \* \*

With regard to [all counts except her due process claim], the court agrees that it is the citation and with it the first request for payment, that constitutes the date of injury for purposes of Iowa Code §670.5. Applying this date of injury to Smith's claims, the court agrees that [all counts except her due process claim] are barred by the two-year statute of limitations and should be dismissed.

(App. 199-200.)

The district court's order dismissing Smith's claims should therefore be affirmed.

**II. THE DISTRICT COURT CORRECTLY DISMISSED SMITH'S DUE PROCESS CLAIM BECAUSE MCOA IS NOT A STATE ACTOR AND WAS NOT INVOLVED IN THE OFFSET PROGRAM.**

**A. Standard of Review and Preservation of Error.**

MCOA does not dispute Appellants' recitation of the standard of review or preservation of error for review of the issues addressed in Appellants' brief. Issues not addressed in Appellants' brief, however, are deemed waived. *State v. Short*, 851 N.W.2d 474, 479 (Iowa 2014); *Richardson v. Neppel*, 182 N.W.2d 384, 390 (Iowa 1970).

**B. MCOA is not a state actor.**

As a threshold matter, neither Smith's due process claim nor her brief implicates MCOA. MCOA is not a state actor and for this reason alone, Smith's attempted claims against it fail.

Indeed, Smith fails to argue or cite to any authority to support even a notion that MCOA should be considered a state actor for purposes of asserting a due process claim against it.

Smith's failure to address this threshold issue represents a waiver which means this Court need look no further to affirm the district court's order dismissing Smith's claims. *See* Iowa R. App. P. 6.903(2)(g)(3) (requiring appellant to present arguments and supportive authority in appeal brief and stating "[f]ailure to cite authority in support of an issue may be deemed waiver of that issue."); *see State v. Short*, 851 N.W.2d 474, 479 (Iowa 2014) (collecting cases on well

settled Iowa law that the failure to cite to relevant authorities is deemed a waiver of that issue); *Richardson v. Nepl*, 182 N.W.2d 384, 390 (Iowa 1970) (“A proposition neither assigned nor argued presents no question and need not be considered by us on review.”).

Even if Smith’s arguments were considered, her due process claim also fails because it does not involve MCOA. Smith summarized her due process claim as follows:

(1) *the City* used the State Income Tax Offset Program to seize and forfeit private funds owned by Plaintiffs over which the City had no lawful claims; (2) *the City* seized funds through the Offset Program in excess of the amounts allegedly owed by Plaintiffs to the City; and (3) *the City* failed to provide an opportunity for Plaintiffs to contest the amounts of any alleged debts to be offset through a contested case procedure[.]

(Appellants’ Brief at 45, emphasis added.) Smith’s *own* summary of her purported due process claim fails to mention MCOA – much less establish that it is a “state actor” which, at a minimum, would be required to even consider extending such a claim against it.

The United States Constitution and the Iowa Constitution “prohibit **the State** from depriving a person of property, without due process of law.” *Green v. Racing Ass’n of Cent. Iowa*, 713 N.W.2d 234, 238 (Iowa 2006) (internal citations omitted; emphasis added).

Thus, an entity “can only be liable under a due process claim if it was a state actor.” *Id.* MCOA is a *private* corporation licensed to do business in Iowa. Private corporations are not State actors. *See Green*, 713 N.W.2d at 238 (noting that the defendant is a “private, nonprofit corporation, licensed to do business in Iowa” as a factor against finding it a state actor). This alone precludes assertion of a due process claim against MCOA.

It is in only limited and extraordinary circumstances, none applicable or alleged here, that the conduct of a private actor might be deemed to rise to the level of state action. *Id.* at 238, 239.

To apply, the “State and a private corporation [must be] joint participants in the challenged activity based on their interdependence.” *Id.* at 239. In order to establish “joint participation” so as to make MCOA a “state actor” – Smith must establish the required “close nexus” between MCOA for “the *specific conduct* of which the plaintiff complains[.]” *Id.* at 242.

Smith has not and cannot do so here. Significantly, Smith fails to even allege that MCOA had any involvement in the Offset Program. Instead, Smith’s only reference to MCOA pertains to a single communication she alleges she had with MCOA in which she was allegedly told she was responsible for the amount owed to the City following her ATE violation. (Appellants’ Brief at 47.)

This alleged communication is not only unrelated to Smith’s purported due process claim, but it also wholly fails to establish the high burden and extraordinary circumstances necessary to assert such a claim against MCOA (a private entity).

In short, as a matter of law, the required “close nexus” between Smith’s alleged due process claim and MCOA’s actual involvement in it is entirely wanting.

**C. MCOA had no involvement in the challenged Offset Program.**

Even if MCOA were deemed a “state actor” based on proof of an extraordinary extension necessary for such a claim, the claim still fails because the alleged “conduct” underpinning her due process claim *did not involve MCOA*.

MCOA was *not* involved in any aspect of the actions undertaken by *the City* to collect Smith’s debt via the Offset Program. (App. 236-37 at ¶¶6, 11; *id.* at 323-24 at ¶¶2, 4.) MCOA did not (and could not) determine whether Smith’s account would be placed into the Offset Program. (*Id.*) MCOA did not (and could not) seize or otherwise intercept Smith’s funds. (*Id.*) The money that was taken from Smith was taken by the State pursuant to a statutorily authorized Offset Program. (*Id.*) MCOA had nothing to do with the City’s process or procedure for contesting the amount of the offset. (*Id.*) In short, Smith’s purported claim has nothing to do with MCOA as it pertains to her.

Indeed, Smith concedes as much in her summary of the Offset Program:

In 2015, *the City* of Windsor Heights and the Iowa Department of Administrative Services (“DAS”) entered into a Memorandum of Understanding (“MOU”) for Participation in the State’s Income Tax Offset Program, formerly Iowa Code section 8A.504. The statute *allows public agencies, including cities*, to utilize the power of state agencies to seize and forfeit funds owed by a ‘debtor’ to a public agency. . . . Upon receipt of *data transferred by the City* to DAS, the state executive department seizes any and all funds owned by the identified vehicle owners, but held by the Iowa Department of Revenue in the form of State Income Tax refunds.

(Appellants’ Brief at 18-19) (internal citations omitted, emphasis added.) Notably absent from Smith’s recitation is any involvement by MCOA. Smith further confirms this reality by emphasizing that “[i]n fact, the City’s initiation of the Offset Program, under an arrangement it made with DAS, was completely discretionary[.]” (Appellants’ Brief at 31.) Smith’s argument acknowledges MCOA’s lack of control and involvement in the Offset Program.

Rather, MCOA’s involvement with Smith was limited to sending her a letter requesting voluntary payment of the unpaid ATE enforcement fine owed to the City. (App. 236 at ¶¶8-9.) That’s is. MCOA played no part in the interception of Smith’s tax return funds or any of the other alleged conduct underpinning Smith’s alleged due process claim. (*Id.* at ¶¶10-11.)

As the district court correctly concluded:

The Iowa State Tax Offset Program is administered and run by the Iowa Department of Administrative Services. MCOA has no access to the Offset Program, nor to the secure portal that the City uses to

send and receive data to the Department. Jeff Wood's (II) Dec. ¶2. Therefore, the Court finds that there is no genuine issue of material fact and concludes as a matter of law, Defendant MCOA is entitled to summary judgment as to Plaintiff Smith's due process claim.

(*Id.* at 493.) The district court's order granting summary judgment as to Smith's due process claim in favor of MCOA should be affirmed.

**III. THE DISTRICT COURT CORRECTLY DISMISSED APPELLANT DETERMAN'S CLAIMS BECAUSE APPELLANT DETERMAN'S ACCOUNT WAS NEVER TRANSFERRED TO MCOA.**

**A. Standard of Review and Preservation of Error.**

MCOA does not dispute Appellants' recitation of the standard of review or preservation of error for review of the issues addressed in Appellants' brief. Issues not addressed in Appellants' brief, however, are deemed waived. *State v. Short*, 851 N.W.2d 474, 479 (Iowa 2014); *Richardson v. Neppel*, 182 N.W.2d 384, 390 (Iowa 1970).

**B. MCOA had zero interaction with Determan.**

Determan accepts the district court's ruling granting summary judgment as to his alleged state law preemption, conversion, conspiracy, unjust enrichment, and due process claims.

On appeal, Determan only seeks review of the district court's ruling as to his purported claims for "Violation of the Statute of Limitation" and "Unlawful Personal Property Tax."

Determan’s claims under either theory, at least as against MCOA, were properly dismissed by the district court. MCOA played no part in the conduct now challenged by Determan. Determan’s account was never transferred to MCOA. (App. 236 at ¶7; *id.* at 354 at ¶¶4-10; *id.* at 385 at No. 2.) Determan never had any interaction with MCOA at any time. Accordingly, Determan can have no claim against MCOA.

As alleged in the Petition, when Determan received his notice of violation *from the City*, he immediately hired an attorney and contested the ATE violation. (App. at 8 at ¶1(b).) The City’s notice of violation itself expressly noted his violation had not been sent to collections. Determan does not contest this.

Based on these realities, the district court concluded:

Plaintiff Determan’s account and fine arising from his ATE citation were never transferred to MCOA for collections and Determan never paid any money to MCOA. Jeff Wood’s Dec. ¶7. These facts are undisputed. The Court is not persuaded that MCOA’s mere status as the City’s collection agency for all of its collection needs, not just those involving the ATE ordinance, is sufficient to demonstrate MCOA’s liability.

\* \* \*

[T]he Court concludes there are no genuine issues of material fact and grants summary judgment as a matter of law.

(*Id.* at 494, 496.)

Tellingly, Determan’s arguments *now on appeal* never reference MCOA, much less articulate the required “correction of errors at law” that this Court need

address. *Stevens v. Iowa Newspapers, Inc.*, 728 N.W.2d 823, 827 (Iowa 2007). No further analysis is needed based on this undisputed record. The district court's order as to MCOA can be affirmed on this basis alone.

Moreover, the two claims Determan does raise on appeal do not reference any involvement by, or allegation against, MCOA. Determan never alleges *any* conduct by MCOA – much less allege conduct that would trigger a supposed “violation of the statute of limitations” or that MCOA crafted or assessed an “unlawful property tax.”

Simply put, Determan has abandoned any claim as to MCOA. *See* Iowa R. App. P. 6.903(2)(g)(3) (requiring appellant to present arguments and supportive authority in appeal brief and stating “[f]ailure to cite authority in support of an issue may be deemed waiver of that issue.”); *see State v. Short*, 851 N.W.2d 474, 479 (Iowa 2014) (collecting cases on well settled Iowa law that the failure to cite to relevant authorities is deemed a waiver of that issue); *Richardson v. Neppel*, 182 N.W.2d 384, 390 (Iowa 1970) (“A proposition neither assigned nor argued presents no question and need not be considered by us on review.”).

The district court's order dismissing Determan's claims against MCOA should be affirmed.

## **CONCLUSION**

For the reasons stated in the underlying district court orders and as set out above, the district court's rulings granting MCOA complete dismissal of this case as to all Appellants should be affirmed in all respects.

### **Request For Oral Submission**

Pursuant to Iowa R. App. P. 6.903(1), Defendant-Appellee MCOA requests that this case be submitted with oral argument.

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Dated: February 1, 2022

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**CERTIFICATE OF COMPLIANCE**

I hereby certify that this document conforms to the requirements of the applicable rules, is produced with a 13-point, proportionately spaced font, and the length of this document is 4,235 words. This document was prepared using Microsoft Word 2016 software.

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