

Resolution 16-07

Resolution Authorizing Civil Action To Collect Delinquent Property Taxes

WHEREAS, the Polk County Treasurer is charged with the responsibility for the collection of property taxes and for initiating action to collect delinquent taxes; and

WHEREAS, the Treasurer may bring an action in rem under Wis. Stat. § 75.521 against properties on which delinquent taxes are owed in order to foreclose on the property or may bring a civil action against a person under Wis. Stat. § 74.53 to invoke personal liability for delinquent taxes and other costs; and

WHEREAS, already utilized by Polk County, the in rem procedure under Wis. Stat. § 75.521 is often an inappropriate means for collecting delinquent taxes due to the conditions prevalent to the particular lands to which delinquent taxes attach; and

WHEREAS, property taxes are delinquent on a parcel of land in Town of Osceola, Polk County, Tax Key No. 042-00712-000, and having a legal description of:

The Northeast Quarter of the Northeast Quarter (NE $\frac{1}{4}$ NE $\frac{1}{4}$) of Section Thirty (30), Township Thirty-three (33) North, Range Eighteen (18) West, excepting: A tract one rod wide beginning in the Northwest Corner of the Northeast Quarter of the Northeast Quarter (NE $\frac{1}{4}$ NE $\frac{1}{4}$) of Section 30, Township 33 North, Range 18 West and extending South along the West boundary line of the aforesaid Northeast Quarter of the Northeast Quarter (NE $\frac{1}{4}$ NE $\frac{1}{4}$) until it intersects public road.

WHEREAS, tax records list the property owner as St. Croix River Valley Landfill, Inc., a Wisconsin Corporation.

WHEREAS, the condition of the above referenced parcel renders the parcel an appropriate property to include in rem tax foreclosure action; and

WHEREAS, the Polk County Treasurer and Polk County Corporation Counsel recommend that the County Board authorize a civil action under Wis. Stat. § 74.53.

NOW, THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors authorizes a civil action pursuant to Wis. Stat. § 74.53 against St. Croix River Valley Landfill, Inc., a Wisconsin Corporation, for the purpose of determining personal liability in the form of a money judgment against said corporation for the payment of the delinquent property taxes, interest and penalties on parcel no. 042-00712-0000.

Resolution 16 -07

Resolution Authorizing Civil Action To Collect Delinquent Property Taxes

Page 2

Total Delinquent Taxes, Interest and Penalties: \$ 13,897.80
Funding Amount: N/A
Funding Source: N/A
Finance Committee Recommendation: N/A
Effective Date: Upon Passage and Publication

Approved as to form: Jeffrey B. Fuge
Jeffrey B. Fuge, Corporation Counsel

Dated Submitted to County Board: March 20, 2007
County Board Action: Adopted

Submitted at the recommendation of Property, Recreation and Forestry Committee:

[Signature]
Marvin Casspersen
Michael Larsen
Joy Peterson
Russell E. Arund