

Resolution 36 -10

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 special assessments; 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, special assessments, and other costs; and

WHEREAS, the procedure for personal liability and a money judgment as provided by Wis. Stat. § 74.53 is often more appropriate means for collecting delinquent taxes and special assessments rather than taking the property pursuant to Wis. Stat. § 75.521; and

WHEREAS, property taxes and special assessments for the tax year(s) 2007 - 2009 are unpaid and delinquent on certain lands in City of St. Croix Falls, Polk County, Tax Key No. 281-001397-0000 and 281-001397-0001, and having a legal descriptions of:

Parcel ID 281-001397-0001 Outlot 1 CSM #4960 V22 PG 67 Loc SE NE Section 33 Town 34N Range 18W;

Parcel ID 281-001397-0000 SE NE Section 33 Town 34N Range 18W Excluding CSM's V2 Pg 108; V2 Pg 109 ; V2 Pg 110; and V3 Pg 209; Excluding Lot 12 and Outlot 1 CSM #3996 V18 Pg 26; and Excluding Outlot 1 CSM #4960 V22 Pg 67; (Annexed into City of St Croix Falls 11/2004, was parcel 044-00891-0000 in Town of St Croix Falls).

WHEREAS, tax records list the property owner as Ficek Investment Company LLC.

WHEREAS, Polk County has already paid to the City of St Croix Falls the full amount of general property taxes and special assessments equivalent to the amount of the unpaid and delinquent real property taxes and special assessments that were assessed against said property for tax years 2007 & 2008; and payments for tax year 2009 will be made in August 2010 per Wis Stat. § 74.29(1); and

WHEREAS, the City of St. Croix Falls hold a certificate of deposit issued by said property owner for security on assessed special assessments, such that it is appropriate to bring an action pursuant to under Wis. Stat. § 74.53 to invoke personal liability for delinquent taxes, special assessments, and other costs; 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 Ficek Investment Company LLC. and join in said action, the City of St. Croix Falls, for the purpose of determining personal liability in the form of a money judgment against said property owner for the payment of the delinquent property taxes and special assessments, interest and penalties on parcel nos. 281-001397-0000 and 281-001397-0001, plus attorneys fees and allowable costs of collection; and attachment of the noted certificate of deposit.

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: May 18, 2010
County Board Action: adopted

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

Ken Sample

STATE OF WISCONSIN)
) SS
COUNTY OF POLK)

I, Carole T. Wondra, Clerk for Polk County, do hereby certify that the attached is a true and correct copy of Resolution No. 36-10 that was adopted by the Polk County Board of Supervisors on May 18, 2010.

Carole T. Wondra 5-20-10
Carole T. Wondra Date
Polk County Clerk