

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROBERT H. LaPOINTE and
VILAS COUNTY, WISCONSIN,

Defendants.

ORDER

11-cv-621-bbc

This is an action brought by the United States against defendants Robert H. LaPointe and Vilas County, Wisconsin, to reduce tax assessments to judgment, foreclose federal tax liens on certain real property and obtain judicial sale of that property. It is before the court on plaintiff's motion for summary judgment, which defendants have not opposed. I conclude that plaintiff United States is entitled to the relief it is seeking.

Defendants did not dispute any of plaintiff's proposed facts. I find that the following are undisputed and material.

UNDISPUTED FACTS

Defendant Robert H. LaPointe resides in Woodruff, Wisconsin and has done so at all relevant times. He filed his federal income tax returns for the years 2001-2006, but he has failed to pay all required federal income tax liabilities for those years.

For each of the tax years at issue, a duly authorized delegate of the Secretary of the Treasury made timely assessments against defendant LaPointe for federal income taxes, plus statutory interest, penalties or additions to tax. The amount of tax assessed and the accrued amounts reflecting unpaid interest and penalties for each tax year, accrued through April 20, 2012, are shown below:

Tax Period Ending	Assessment Date	Assessed Tax, Penalties and Interest	Accrued Penalties and Interest	Amount Owed as of 4/20/12	
12/31/2001	5/27/2002	\$553.45	\$1,269.82	\$1,823.27	
12/31/2002	6/30/2003	\$1,948.91	\$1,577.38	\$3,526.29	
12/31/2003	5/24/2004	\$2,740.07	\$2,106.91	\$4,846.98	
12/31/2004	9/12/2005	\$588.99	\$388.44	\$977.43	
12/31/2005	5/29/2006	\$709.88	\$428.17	\$1,138.05	

12/31/2006	6/4/2007	\$770.92	\$380.46	\$1,151.38	
TOTAL				\$13,463.40	

A duly authorized delegate of the Secretary of the Treasury gave timely notice of each of the assessments to defendant LaPointe and made a demand for payment of each assessment. Despite proper notice and demand for payment, defendant LaPointe has not paid the assessed amounts and remains indebted to the United States for \$13,463.40 plus statutory additions and interest accruing from April 20, 2012.

On May 24, 2010, the Internal Revenue Service filed a timely Notice of Federal Tax Lien against defendant in Vilas County (the county in which the subject property is located) for the tax years 2001 through 2008. The property on which the United States seeks to foreclose its federal tax liens consists of one parcel of residential property located on 1537 Old Hwy 51N, Woodruff, Wisconsin. The property is legally described as follows:

The North 100 feet of the East 400 feet of the South Quarter of the Northeast Quarter (S 1/4 NE 1/4) of the Northeast Quarter (NE 1/4) of Section Twenty-five (25), Township Forty (40) North, Range Six (6) East, Town of Arbor Vitae, Vilas County, Wisconsin, subject to the right-of-way for road purposes along East boundary hereof.

EXCEPTING THEREFROM that parcel of land as described in Volume 593 of the Records, Page 372.

Defendant LaPointe is the sole owner in fee simple of this tract, which he acquired

by warranty deed on July 30, 1997.

CONCLUSIONS OF LAW

Summary judgment must be entered against defendants because there is no genuine dispute as to any material fact. Fed. R. Civ. P. 56. Defendant LaPointe has failed to put the United States' proposed facts into dispute.

Under 26 U.S.C. § 6321, a failure to pay required income tax liabilities after a demand has been made for them creates a lien in favor of the United States upon all property and rights to property. The lien arises at the time the assessment is made and continues until the liability for the amount of the assessment is satisfied. 26 U.S.C. § 6322.

Defendant La Pointe has not denied that he has failed to pay all his required federal income tax liabilities for the years 2001-2006. Accordingly, I will enter summary judgment for plaintiff on count I of the complaint.

By operation of law, a lien was created in favor of the United States against the Vilas County residential property owned by defendant LaPointe as of the time the tax assessments were made. That lien is perfected; notice of the lien was filed properly; and it remains in full force and effect. Accordingly, I will enter summary judgment for plaintiff on count II of the complaint.

ORDER

IT IS ORDERED that as to count I of the complaint, summary judgment is entered in favor of the United States and against defendant Robert H. LaPointe for \$13,463.40, along with statutory additions accruing by law from April 20, 2102 until the judgment is satisfied.

FURTHER, IT IS ORDERED that as to count II of the complaint, summary judgment is entered in favor of the United States and against defendant LaPointe and IT IS ORDERED that the plaintiff United States has valid and subsisting liens against all property and rights to property of defendant LaPointe, attaching to the real estate described above and that federal tax liens on this Property be foreclosed and the Property be sold free and clear of the interests of the parties.

Entered this 18th day of May, 2012.

BY THE COURT:

/s/

BARBARA B. CRABB
District Judge