



April 22, 2021

John Weiner
76121 Blemel Rd
Glidden, WI 54527

Dear Mr. Weiner:

The Wisconsin Department of Natural Resources (“department”) recorded a lien on 122 East Broadway St, Glidden, WI 54527, Parcel # 012-00292-0000 (“Property”) on August 31, 2017 related to costs the department incurred when removing underground storage tanks from the Property. You asked if this lien would be extinguished if the county clerk issues the county a tax deed following the process outlined in Wis. Stat. s. 75.14.

The department is confirming that its recorded lien will be extinguished if the county follows the process outlined in Wis. Stat. s. 75.14. Wis. Stat. s. 75.14(1) provides that the deed to the county “shall vest in the county an absolute estate in fee simple in such land subject, however, to recorded restrictions and redemption as provided in [Wis. Stat. ch. 75].” Wis. Stat. s. 75.14(4) then limits the types of restrictions which survive after issuance of a tax deed, stating that it “shall not protect covenants creating any debt or lien against or upon the property...except such as may require the owner to keep the premises in a slightly condition, contribute to the cost of maintaining private roads, or to abate undesirable conditions.” The Wisconsin Attorney General has opined that an income tax lien is extinguished by a tax deed under Wis. Stat. s. 75.14. See 62 Atty. Gen. 234. Based on the language of the statute and the Attorney General opinion, the department believes that its tank removal lien would likewise be extinguished by a tax deed properly executed and issued under Wis. Stat. s. 75.14, just as it would be by a judgment under Wis. Stat. s. 75.521.

Please contact me at 608-354-8629 or Jenna.Soyer@wisconsin.gov if you have any questions.

Sincerely,

Jenna Soyer
Policy and Program Operations Director
Remediation and Redevelopment Program

Enc.: Copy of Lien

Cc: Jennifer Solberg, Ashland County Real Property Lister/Tax Deed Clerk 201 West Main Street, Room 205, Ashland, Wisconsin 54806