

FILED  
11-02-2022  
Clerk of Circuit Court  
Price County, WI  
2022CV000060

STATE OF WISCONSIN CIRCUIT COURT PRICE COUNTY

IN THE MATTER OF THE FORECLOSURE  
OF TAX LIENS UNDER §75.521, WIS.  
STATS., BY PRICE COUNTY, LIST OF TAX  
LIENS FOR 2022, #2

**AMENDED VERIFIED PETITION AND  
LIST OF TAX LIENS OF PRICE COUNTY  
BEING FORECLOSED BY  
PROCEEDING IN REM 2022, #2**

Case No.: 22-CV-60

TO THE CIRCUIT COURT FOR PRICE COUNTY, WISCONSIN:

The petitioner, Price County, a political subdivision of the State of Wisconsin, by Lynn Neeck, its County Treasurer, and by Christina M. Writz, Assistant Price County Corporation Counsel, hereby files the attached List of tax liens for Price County relating to taxes from tax year 2019 (hereinafter "List") and hereby alleges as follows:

1. The List made and filed pursuant to Wis. Stats. §75.521, is attached hereto as Exhibit A and fully incorporated herein.
2. Each of the parcels of land described and set forth on the List have been sold to Price County for delinquent taxes and two (2) or more years have elapsed since the date of the applicable sale certificate relating to 2019 and earlier taxes as indicated herein, all pursuant to Wis. Stats. §75.521(3)(a)4.
3. The petitioner, Price County, is now the owner and holder of tax liens for the years indicated in the List.
4. Price County has elected to proceed under Wis. Stats. §75.521 for the purposes of enforcing tax liens in Price County using the In Rem procedures described therein; this election is set forth in Price County Code Chapter 440, Article II as adopted in Ordinance No. 90-6 approved by the Price County Board of Supervisors on August 21, 1990.
5. Interest on the principal sum of each tax lien for tax years 2015 through 2020 shown on the attached List is charged at the rate of 1% per month from February 1 of the year of sale to the date of redemption. Also, for tax years 2015 through 2020, a penalty of 1/2 of 1% per month from February 1 of the year of sale to the date of redemption is charged, as well.
6. All descriptions by lot and block number refer to plats and maps filed in the office of the Register of Deeds for Price County, Wisconsin.

WHEREFORE, Price County petitions for judgment vesting title to each of said parcels of land in Price County in fee simple absolute, as of the date of entry of judgment in this action, and barring and foreclosing any and all claims whatsoever of former owners, their heirs, successors or assigns and any person claiming through and under them, and all persons, both natural and artificial, including the State of Wisconsin, infants, incompetents, absentees, and non-residents who may have any right, title, interest, claim, lien or equity of redemption in or to said lands since the date of filing this List of tax liens in the office of the Price County Clerk of Circuit Courts.

Dated this 2<sup>nd</sup> day of November, 2022.

Christina M. Writz  
Christina M. Writz, Assistant Price  
County Corporation Counsel

PRICE COUNTY

By: Lynn Neeck  
Lynn Neeck, Price County Treasurer

Treasurer's Office:  
Price County Courthouse  
126 Cherry St  
Phillips, WI 54555  
(715) 339-2615

Assistant Corporation Counsel:  
Slaby, Deda, Marshall, Reinhard & Writz LLP  
215 N. Lake Avenue, P.O. Box 7  
Phillips, WI 54555  
(715) 339-2196

STATE OF WISCONSIN )  
  )ss.  
COUNTY OF PRICE        )

Lynn M. Neeck, being the Treasurer of the County of Price, has read the foregoing Petition, together with the List attached thereto and incorporated therein, and said affiant has verified the amounts of the tax liens stated therein as being true and correct to the best of the affiant's knowledge based upon the books and records of Price County as maintained in her office and under her direction. As to all other information contained in the Petition and attached incorporated List, the affiant believes it to be true to the best of her knowledge.

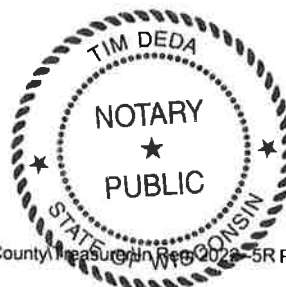
Dated this 2<sup>nd</sup> day of November, 2022.

PRICE COUNTY

Lynn Neeck  
Lynn Neeck, Price County Treasurer

Subscribed and sworn to before me  
this 2<sup>nd</sup> day of November, 2022.

Tim Deda  
Notary Public  
County of Price, State of Wisconsin  
My commission expires: 5-12-24  
(or is permanent)



**EXHIBIT A: LIST OF TAX LIENS OF PRICE COUNTY  
BEING FORECLOSED BY PROCEEDING IN REM 2022, #2**

Each of the following parcels is affected by a delinquent tax lien. As to each parcel, the List includes: A. the name or names of the last owner or owners; B. a legal description sufficient to identify the parcel; C. the names of all known mortgagees and potential lienholders of such parcel as appears of record in the Price County Register of Deeds office or as known to the Price County Treasurer; and D. a statement of the principal sum of each tax lien in the hands of the Price County Treasurer applicable to each parcel as well as the balance owed under such tax lien through the end of October, 2022.

**1. 5R Processors, LTD**

(Tax ID: 22559; Legacy PIN: 111100903000; PIN: 50-111-2-35-01-08-5-15-060-01010)

a. Site Address.

N4421 County Rd I, Catawba, WI 54515

Mailing Address.

c/o Kevin Shibilski, 1501 Highland Dr, Merrill, WI 54452

b. Legal Description.

Lots One (1), Two (2), Four (4), Five (5), Six (6), Seven (7), Eight (8), Nine (9), Ten (10), Eleven (11) and Twelve (12) of Block One (1) of the Original Plat of the Village of Catawba, Price County, Wisconsin.

c. Mortgagees, Lienholders and Non-fee Interest Holders.

- LADYSMITH FEDERAL SAVINGS AND LOAN ASSOCIATION, P.O. Box 146, Ladysmith, WI 54848, by virtue of the following:
  - a Mortgage executed by Kevin Shibilski, CEO/CFO of 5R Processors, LTD and Bonnie Dennee, Corporate Secretary of 5R Processors, LTD, to Ladysmith Federal Savings and Loan Association, in the originally stated amount of \$81,713.95 dated October 24, 2013, recorded November 12, 2013 at 9:35 a.m. as Document No. 366632. Subject to a Lis Pendens dated September 29, 2015, recorded October 1, 2015 at 9:25 a.m. as Document No. 372668.
  - a Real Estate Security Agreement executed by Kevin Shibilski, Chief Executive Officer of 5R Processors, LTD, to Ladysmith Federal Savings and Loan Association, dated February 5, 2015, recorded April 27, 2015 at 9:00 a.m. as Document No. 371185.
  - a Judgment in Price County, No. 16-TJ-07 against 5-R Processors Ltd (no address listed), J. Don McFarland (no address listed) and Kevin W. Schibilski (1501 Highland Drive, Merrill, WI 54452) dated March 28, 2016, docketed March 28, 2016, in the total amount (including costs) of \$698,635.00.

d. Delinquent Real Estate Taxes for Tax Certificate Years.

YEAR	TYPE OF TAX	TAXES, CHARGES OR ASSESSMENTS	INTEREST	PENALTY	TOTAL DUE AS OF 10/31/22
2020	Real Estate	\$1,382.73	\$290.37	\$145.19	\$1,818.29
2019	Real Estate				
	(Including Publication)	\$1,228.41	\$402.80	\$201.40	\$1,832.61
2018	Real Estate				
	(Including Publication)	\$1,384.03	\$619.57	\$309.78	\$2,313.38
2017	Real Estate				
	(Including Publication)	\$626.91	\$352.76	\$176.38	\$1,156.05
2016	Real Estate				
	(Including Publication, Title Search and Legal Fees)	\$861.39	\$430.23	\$215.11	\$1,506.73
2015	Real Estate	\$643.63	\$521.34	\$260.67	\$1,425.64
<b>TOTAL DUE AS OF OCTOBER 31, 2022</b>					<b>\$10,052.70</b>

**2. 5R Processors, LTD**

(Tax ID: 22560; Legacy PIN: 111100904000; PIN: 50-111-2-35-01-08-5-15-060-01030)

**a. Site Address.**

n/a

**Mailing Address.**

c/o Kevin Shibilski, 1501 Highland Dr, Merrill, WI 54452

**b. Legal Description.**

Lot Three (3) of Block One (1) of the Original Plat of the Village of Catawba, Price County, Wisconsin.

**c. Mortgagees, Lienholders and Non-fee Interest Holders.**

- LADYSMITH FEDERAL SAVINGS AND LOAN ASSOCIATION, P.O. Box 146, Ladysmith, WI 54848, by virtue of the following:
  - a Mortgage executed by Kevin Shibilski, CEO/CFO of 5R Processors, LTD and Bonnie Dennee, Corporate Secretary of 5R Processors, LTD, to Ladysmith Federal Savings and Loan Association, in the originally stated amount of \$81,713.95 dated October 24, 2013, recorded November 12, 2013 at 9:35 a.m. as Document No. 366632. Subject to a Lis Pendens dated September 29, 2015, recorded October 1, 2015 at 9:25 a.m. as Document No. 372668.
  - a Real Estate Security Agreement executed by Kevin Shibilski, Chief Executive Officer of 5R Processors, LTD, to Ladysmith Federal Savings and Loan Association, dated February 5, 2015, recorded April 27, 2015 at 9:00 a.m. as Document No. 371185.
  - a Judgment in Price County, No. 16-TJ-07 against 5-R Processors Ltd (no address listed), J. Don McFarland (no address listed) and Kevin W. Schibilski (1501 Highland Drive, Merrill, WI 54452) dated March 28, 2016, docketed March 28, 2016, in the total amount (including costs) of \$698,635.00.

**d. Delinquent Real Estate Taxes for Tax Certificate Years.**

YEAR	TYPE OF TAX	TAXES, CHARGES OR ASSESSMENTS	INTEREST	PENALTY	TOTAL DUE AS OF 10/31/22
2020	Real Estate	\$17.42	\$3.66	\$1.83	\$22.91
2019	Real Estate				
	(Including Publication)	\$23.20	\$5.09	\$2.54	\$30.83
2018	Real Estate				
	(Including Publication)	\$22.76	\$7.00	\$3.50	\$33.26
2017	Real Estate				
	(Including Publication)	\$23.95	\$9.07	\$4.54	\$37.56
2016	Real Estate				
	(Including Publication, Title Search and Legal Fees)	\$253.96	\$11.10	\$5.55	\$270.61
2015	Real Estate	\$16.67	\$13.50	\$6.75	\$36.92
<b>TOTAL DUE AS OF OCTOBER 31, 2022</b>					<b>\$432.09</b>

**3. 5R Processors, LTD**

(Tax ID: 22561; Legacy PIN: 111100909000; PIN: 50-111-2-35-01-08-5-15-060-02010)

**a. Site Address.**

n/a

**Mailing Address.**

c/o Kevin Shibilski, 1501 Highland Dr, Merrill, WI 54452

**b. Legal Description.**

Lots One (1) and Two (2) of Block Two (2) of the Original Plat of the Village of Catawba, Price County, Wisconsin.

**c. Mortgagees, Lienholders and Non-fee Interest Holders.**

- VILLAGE OF CATAWBA, W9658 US Hwy 8, Catawba, WI 54515, by virtue of a lien for

delinquent utilities, special assessments and/or special charges, whether included within the Delinquent Real Estate Taxes for Tax Certificate Years listed below under subsection d. or otherwise.

- LADYSMITH FEDERAL SAVINGS AND LOAN ASSOCIATION, P.O. Box 146, Ladysmith, WI 54848, by virtue of the following:
  - a Mortgage executed by Kevin Shibilski, CEO/CFO of 5R Processors, LTD and Bonnie Dennee, Corporate Secretary of 5R Processors, LTD, to Ladysmith Federal Savings and Loan Association, in the originally stated amount of \$81,713.95 dated October 24, 2013, recorded November 12, 2013 at 9:35 a.m. as Document. No. 366632. Subject to a Lis Pendens dated September 29, 2015, recorded October 1, 2015 at 9:25 a.m. as Document No. 372668.
  - a Real Estate Security Agreement executed by Kevin Shibilski, Chief Executive Officer of 5R Processors, LTD, to Ladysmith Federal Savings and Loan Association, dated February 5, 2015, recorded April 27, 2015 at 9:00 a.m. as Document No. 371185.
  - a Judgment in Price County, No. 16-TJ-07 against 5-R Processors Ltd (no address listed), J. Don McFarland (no address listed) and Kevin W. Schibilski (1501 Highland Drive, Merrill, WI 54452) dated March 28, 2016, docketed March 28, 2016, in the total amount (including costs) of \$698,635.00.

d. Delinquent Real Estate Taxes for Tax Certificate Years.

YEAR	TYPE OF TAX	TAXES, CHARGES OR ASSESSMENTS	INTEREST	PENALTY	TOTAL DUE AS OF 10/31/22
2020	Real Estate (Including Special Assessments, and Delinquent Utilities)	\$1,086.15	\$228.09	\$114.05	\$1,428.29
2019	Real Estate (Including Special Assessments, Delinquent Utilities and Publication)	\$1,090.77	\$357.38	\$178.69	\$1,626.84
2018	Real Estate (Including Special Assessments, Delinquent Utilities and Publication)	\$1,073.72	\$479.93	\$239.96	\$1,793.61
2017	Real Estate (Including Special Assessments, Delinquent Utilities and Publication)	\$1,047.26	\$592.36	\$296.18	\$1,935.80
2016	Real Estate (Including Special Assessments, Delinquent Utilities, Publication, Title Search and Legal Fees)	\$1,220.76	\$678.19	\$339.10	\$2,238.05
2015	Real Estate (Including Special Assessments, and Delinquent Utilities)	\$931.81	\$754.77	\$377.38	\$2,063.96
<b>TOTAL DUE AS OF OCTOBER 31, 2022</b>					<b>\$11,086.55</b>

4. **5R Processors, LTD**

(Tax ID: 22562; Legacy PIN: 111101002000; PIN: 50-111-2-35-01-08-5-15-060-02030)

a. Site Address.

N4413 County Road I, Catawba, WI 54515

Mailing Address.

c/o Kevin Shibilski, 1501 Highland Dr, Merrill, WI 54452

b. Legal Description.

Lots Three (3), Four (4) and Five (5) of Block Two (2) of the Original Plat of the Village of Catawba, Price County, Wisconsin.

c. Mortgagees, Lienholders and Non-fee Interest Holders.

- LADYSMITH FEDERAL SAVINGS AND LOAN ASSOCIATION, P.O. Box 146, Ladysmith, WI 54848, by virtue of the following:
  - a Mortgage executed by Kevin Shibilski, CEO/CFO of 5R Processors, LTD and Bonnie Dennee, Corporate Secretary of 5R Processors, LTD, to Ladysmith Federal Savings and Loan Association, in the originally stated amount of \$81,713.95 dated October 24, 2013, recorded November 12, 2013 at 9:35 a.m. as Document No. 366632. Subject to a Lis Pendens dated September 29, 2015, recorded October 1, 2015 at 9:25 a.m. as Document No. 372668.
  - a Real Estate Security Agreement executed by Kevin Shibilski, Chief Executive Officer of 5R Processors, LTD, to Ladysmith Federal Savings and Loan Association, dated February 5, 2015, recorded April 27, 2015 at 9:00 a.m. as Document No. 371185.
  - a Judgment in Price County, No. 16-TJ-07 against 5-R Processors Ltd (no address listed), J. Don McFarland (no address listed) and Kevin W. Schibilski (1501 Highland Drive, Merrill, WI 54452) dated March 28, 2016, docketed March 28, 2016, in the total amount (including costs) of \$698,635.00.

d. Delinquent Real Estate Taxes for Tax Certificate Years.

YEAR	TYPE OF TAX	TAXES, CHARGES OR ASSESSMENTS	INTEREST	PENALTY	TOTAL DUE AS OF 10/31/2022
2020	Real Estate	\$33.10	\$6.95	\$3.48	\$43.53
2019	Real Estate (Including Publication)	\$37.07	\$9.66	\$4.83	\$51.56
2018	Real Estate (Including Publication)	\$36.73	\$13.28	\$6.64	\$56.65
2017	Real Estate (Including Publication)	\$773.43	\$436.28	\$218.14	\$1,427.85
2016	Real Estate (Including Publication, Title Search and Legal Fees)	\$1,009.29	\$532.28	\$266.14	\$1,807.71
2015	Real Estate	\$796.85	\$645.45	\$322.72	\$1,765.02
<b>TOTAL DUE AS OF OCTOBER 31, 2022</b>					<b>\$5,152.32</b>

5. **5R Processors, LTD**

(Tax ID: 22563; Legacy PIN: 111101004000; PIN: 50-111-2-35-01-08-5-15-060-02060)

a. Site Address.

n/a

Mailing Address.

c/o Kevin Shibilski, 1501 Highland Dr, Merrill, WI 54452

b. Legal Description.

Lots Six (6), Seven (7), Eight (8) and Nine (9) of Block Two (2);

**AND**

ALL of Blocks Three (3), Four (4), Five (5) and Six (6);

**AND**

Outlot One (1);

**ALL** of the Original Plat of the Village of Catawba, Price County, Wisconsin.

c. Mortgagees, Lienholders and Non-fee Interest Holders.

- LADYSMITH FEDERAL SAVINGS AND LOAN ASSOCIATION, P.O. Box 146, Ladysmith, WI 54848, by virtue of the following:
  - a Mortgage executed by Kevin Shibilski, CEO/CFO of 5R Processors, LTD and

Bonnie Dennee, Corporate Secretary of 5R Processors, LTD, to Ladysmith Federal Savings and Loan Association, in the originally stated amount of \$81,713.95 dated October 24, 2013, recorded November 12, 2013 at 9:35 a.m. as Document No. 366632. Subject to a Lis Pendens dated September 29, 2015, recorded October 1, 2015 at 9:25 a.m. as Document No. 372668.

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d. Delinquent Real Estate Taxes for Tax Certificate Years.

YEAR	TYPE OF TAX	TAXES, CHARGES OR ASSESSMENTS	INTEREST	PENALTY	TOTAL DUE AS OF 10/31/22
2020	Real Estate	\$172.48	\$36.22	\$18.11	\$226.81
2019	Real Estate				
	(Including Publication)	\$160.38	\$50.35	\$25.18	\$235.91
2018	Real Estate				
	(Including Publication)	\$161.01	\$69.21	\$34.61	\$264.83
2017	Real Estate				
	(Including Publication)	\$165.70	\$89.87	\$44.94	\$300.51
2016	Real Estate				
	(Including Publication, Title Search and Legal Fees)	\$397.03	\$109.82	\$54.91	\$561.76
2015	Real Estate	\$164.87	\$133.54	\$66.77	<u>\$365.18</u>
<b>TOTAL DUE AS OF OCTOBER 31, 2022</b>					<b>\$1,955.00</b>