

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

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case no. 10-cv-0079-WMC
	)	
WILLIAM P. KRATWELL; KATHRYN	)	
KRATWELL; JODY K. KRATWELL; THOMAS	)	
J. KRATWELL; GREGORY HOLTZ; CAROL	)	
HOLTZ; WISCONSIN DEPARTMENT OF	)	
REVENUE; and MARATHON COUNTY	)	
TREASURER,	)	
	)	
Defendants.	)	
	)	

**AGREED JUDGMENT**

Plaintiff, United States of America, has filed a complaint in this matter seeking to reduce to judgment federal tax assessments made against defendant William P. Kratwell and to foreclose federal tax liens on certain real property described below. The parties hereby agree that judgment be entered as follows:

1. Defendant William P. Kratwell is indebted to the United States in the amount of \$30,837.63, plus interest and statutory additions accruing according to law after March 16, 2009, for assessments made against him pursuant to 26 U.S.C. § 6672.

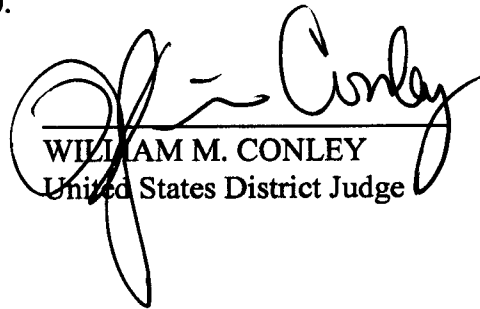
2. By reason of the assessments made against defendant William P. Kratwell on May 14, 2007, and pursuant to 26 U.S.C. §§ 6321 and 6322, a federal tax lien arose as of the date of assessment and attached to all property and rights to property William P. Kratwell then owned or thereafter acquired, including the real property located at 1410 Madison Street, Wausau, Wisconsin 54401 (hereinafter “the real property”). The real property is more particularly

described as: Lot Five (5) in Block Four (4) of Roosevelt Park Addition No. 2 in the Town of Stettin. A notice of federal tax lien was duly filed with the Register of Deeds, Marathon County, Wisconsin, on June 27, 2007.

3. The United States is entitled to foreclose its federal tax lien against the real property. After the real property has been sold pursuant to any foreclosure sale in this litigation, the proceeds from the sale of the real property shall be distributed in the following order: (1) to the costs of the sale; (2) to pay the Marathon County property taxes, if any; (3) to pay the Wisconsin Department of Revenue in satisfaction of the outstanding balance of the delinquent tax warrants filed in Marathon County on January 10, 2007, and April 30, 2007, numbers 2007TW00008 and 2007TW00185; (4) to the United States in satisfaction of its tax lien; (5) to defendants Thomas J. Kratwell, Jody K. Kratwell, Gregory Holtz and Carol Holtz to pay the outstanding balance of the mortgage held by them and recorded on July 27, 2007, with the Register of Deeds, Marathon County, Wisconsin; and (6) to Kathryn Kratwell.

4. Each party shall be liable for its own costs of litigation and attorneys' fees.

Dated this 15<sup>th</sup> day of June 2010.

  
WILLIAM M. CONLEY  
United States District Judge