

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

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.) Case No. 3:24-cv-831
)
 ANNA M. RIEZINGER-VON REITZ a/k/a)
 ANNA MARIA RIEZINGER a/k/a ANNA M.)
 BELCHER; and JAMES C. BELCHER,)
)
 Defendants.)

COMPLAINT

The United States of America, for its complaint against Anna M. Riezinger-Von Reitz a/k/a Anna Maria Riezinger a/k/a Anna M. Belcher (“Anna Riezinger-Von Reitz”) and James C. Belcher, alleges the following:

1. This is a civil action brought by the United States of America pursuant to 26 U.S.C. §§ 7401 and 7403 and 28 U.S.C. § 3201(f)(1) to enforce federal tax liens and a judgment lien upon certain real property described in this complaint.

2. This action has been requested and authorized by a delegate of the Secretary of the Treasury and is brought at the direction of the delegate of the Attorney General of the United States.

JURISDICTION AND PARTIES

3. The Court has jurisdiction over this action pursuant to 26 U.S.C. §§ 7402 and 7403 and 28 U.S.C. §§ 1340 and 1345.

4. Venue is proper in the Western District of Wisconsin pursuant to 28 U.S.C. § 1396 because it is the district where the real property at issue is located.

5. Defendant Anna Riezinger Von-Reitz, whose federal tax liabilities are the subject

of this action, resides in Big Lake, Alaska. Anna Riezinger Von-Reitz is indebted to the United States as a result of her unpaid federal taxes and as set forth in the judgment entered against her on June 5, 2024, in *United States v. Anna M. Riezinger-Von Reitz a/k/a Anna Maria Riezinger a/k/a Anna M. Belcher*, Case No. 3:23-cv-260 (D. Alaska). Anna Riezinger Von-Reitz obtained a one-half interest in the real property at issue in this case by a quitclaim deed dated and recorded on June 6, 1997 with the Jackson County, Wisconsin Register of Deeds as document number 283315. Anna Riezinger Von-Reitz obtained the remaining one-half interest in the real property at issue in this case by a quitclaim deed dated and recorded on October 31, 2024 with the Jackson County, Wisconsin Register of Deeds as document number 418318. Anna Riezinger Von-Reitz is now the sole owner of record of the real property at issue in this case.

6. Defendant James C. Belcher is named as a party to this action because he may claim an interest in the real property based on property rights obtained through his marriage to Anna Riezinger Von-Reitz.

7. The United States seeks to foreclose its federal tax liens on real property identified as Vacant Land Parcel No. 002-0150.0025, city of Black River Falls, municipality of the Town of Adams, in the county of Jackson and state of Wisconsin, (the “Property”), within this judicial district, described as follows:

Lot 4 of Jackson County Certified Survey Map No. 1615, as recorded in the Officer of Register of Deeds for Jackson County, Wisconsin in Volume Seven of Surveys, page 184, as Doc. No. 283086, and being a part of Government Lots 5 and 6, Section Eleven, Township Twenty-one North, Range Four West.

COUNT I
FEDERAL TAX LIEN ENFORCEMENT

8. The United States realleges and incorporates by reference the allegations made in paragraphs 1 through 7 above.

9. On the dates, for the tax years, and in the amounts indicated below, a delegate of the Secretary of the Treasury made assessments against Anna Riezinger-Von Reitz for federal income taxes, interest, and penalties. The unpaid balance of the assessed amounts as of May 10, 2024, which includes additional interest, penalties, and fees, less any payments or credits, are also shown below:

Tax Year	Date of Assessment	Amount of Tax and Penalties Assessed	Amount of Statutory Interest Assessed	Amount Owed as of May 10, 2024
2002	December 2, 2013	\$64,195.40	\$78,930.59	\$158,240.61
2003	December 16, 2013	\$91,394.59	\$104,692.71	\$219,700.22
2004	December 16, 2013	\$39,688.41	\$41,737.79	\$91,315.42
2005	December 16, 2013	\$107,679.51	\$100,269.63	\$233,204.55
2006	December 16, 2013	\$71,911.82	\$57,546.77	\$145,181.32
2007	December 16, 2013	\$63,670.40	\$44,429.48	\$121,340.75
2008	December 16, 2013	\$58,441.80	\$35,429.22	\$105,271.64
2009	December 16, 2013	\$86,374.28	\$47,644.11	\$150,294.90
Total Owed as of May 10, 2024: \$1,224,549.41				

10. The assessments identified in paragraph 9 above were made in accordance with the law.

11. A delegate of the Secretary of the Treasury gave notice of each assessment described in paragraph 9 above to Anna Riezinger-Von Reitz and made demand for payment on or about the date of each assessment.

12. Despite notice and demand for payment, Anna Riezinger-Von Reitz neglected, failed, and refused to pay the outstanding income tax liabilities described in paragraph 9 above, and, therefore, remains indebted to the United States for the unpaid balance plus statutory additions and interest that have and will continue to accrue thereon.

13. As a result of the failure of Anna Riezinger-Von Reitz to satisfy the liabilities described above in paragraph 9 after notice and demand, federal tax liens arose pursuant to 26 U.S.C. §§ 6321 and 6322 as of the dates of the assessments and these tax liens attached to all property and rights to property then owned or thereafter acquired by Anna Riezinger-Von Reitz, including the Property at issue.

14. On or about February 22, 2022, a notice of federal tax lien against Anna Riezinger-Von Reitz for the federal income tax liabilities for tax years 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009 was filed with the Jackson County, Wisconsin Register of Deeds. This notice of federal tax lien was erroneously released because it was not timely refiled in January 2024. On or about March 4, 2024, the IRS filed a Revocation of Certificate of Release of Federal Tax Lien with the Jackson County, Wisconsin Register of Deeds.

15. On or about March 25, 2024, a notice of federal tax lien against Anna Riezinger-Von Reitz for the federal income tax liabilities for tax years 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009 was re-filed with the Jackson County, Wisconsin Register of Deeds.

16. The federal tax liens described above attached to the Property.

17. The United States is entitled to enforce the federal tax liens described in paragraph 13 against the Property pursuant to 26 U.S.C. § 7403 and to have the entire Property sold in a judicial sale (including by a receiver if requested by the United States), free and clear of all rights, titles, claims, liens, and interests of the parties, including any rights of redemption,

with the proceeds of the sale distributed: first, to pay the costs of sale, including any expenses incurred to secure and maintain the Property; second, to Jackson County, Wisconsin, to pay any real estate taxes due and owing which are entitled to priority under 26 U.S.C. § 6323(b)(6); third, to the United States to pay the liabilities described above, except to the extent that another party timely appears in this civil action and the Court determines that such party has a superior right, title, claim, lien, or interest.

WHEREFORE, the United States requests that the Court enter judgment in its favor as follows:

- (a) Declare that the United States has valid and subsisting federal tax liens which attach to all property and rights of property of Anna Riezinger-Von Reitz, including the Property;
- (b) Order that the federal tax liens be foreclosed and enforced against all of Anna Riezinger-Von Reitz's property, including the Property;
- (c) Order that if defendant James C. Belcher claims an interest in the Property senior to the federal tax liens that he affirmatively demonstrates the priority of his interest so that the Court can determine and adjudge the priority of the interests and claims of the parties in the Property;
- (d) Order that the Property be sold at a judicial sale (including by a receiver if requested by the United States), free and clear of any right, title, lien, claim, or interest of any other lien holders, and that the proceeds of the sale be distributed to the parties in such amounts as the Court determines; and
- (e) Award the United States its costs and such other and further relief as the Court deems just and proper.

COUNT II
JUDGMENT LIEN ENFORCEMENT

18. The United States realleges and incorporates by reference the allegations made in paragraphs 1 through 17 above.

19. On November 13, 2023, the United States filed a Complaint, *United States v. Anna M. Riezinger-Von Reitz a/k/a Anna Maria Riezinger a/k/a Anna M. Belcher*, Case No. 3:23-cv-260 (D. Alaska), to reduce to judgment the assessments described above in paragraph 9.

20. On June 5, 2024, the Court entered judgment against Anna Riezinger-Von Reitz for the unpaid federal income tax liabilities in the amount of \$1,224,549.41 plus statutory interest and additions accruing according to 26 U.S.C. § 6621 after May 10, 2024.

21. On or about August 14, 2024, the United States filed an abstract of judgment pursuant to 28 U.S.C. § 3201 with the Jackson County, Wisconsin Register of Deeds with respect to the judgment described above in paragraph 20. The abstract of judgment was recorded and given document number 417446.

22. The judgment lien created by the filing of the abstract of judgment described in paragraph 21 above attached to the Property.

24. The United States is entitled to enforce the judgment lien described in paragraphs 20 and 21 against the Property pursuant to 26 U.S.C. § 3201(f)(1) and to have the entire Property sold in a judicial sale (including by a receiver if requested by the United States), free and clear of all rights, titles, claims, liens, and interests of the parties, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs of sale, including any expenses incurred to secure and maintain the Property; second, to Jackson County, Wisconsin, to pay any real estate taxes due and owing which are entitled to priority under 26 U.S.C. § 6323(b)(6); third, to the United States to pay the liabilities described above, except to the extent that another party

timely appears in this civil action and the Court determines that such party has a superior right, title, claim, lien, or interest.

WHEREFORE, the United States requests that the Court enter judgment in its favor as follows:

- (a) Declare that, by virtue of the judgment and abstract of judgment described above in paragraphs 20 and 21, the United States has a valid and subsisting lien which attaches to all property and rights of property of Anna Riezinger-Von Reitz, including the Property;
- (b) Order that the judgment lien be foreclosed and enforced against all of Anna Riezinger-Von Reitz's property, including the Property;
- (c) Order that if defendant James C. Belcher claims an interest in the Property senior to the federal tax liens that he affirmatively demonstrates the priority of his interest so that the Court can determine and adjudge the priority of the interests and claims of the parties in the Property;
- (d) Order that the Property be sold at a judicial sale (including by a receiver if requested by the United States), free and clear of any right, title, lien, claim, or interest of any other lien holders, and that the proceeds of the sale be distributed to the parties in such amounts as the Court determines; and
- (e) Award the United States its costs and such other and further relief as the Court deems just and proper.

Dated: November 22, 2024

TIMOTHY M. O'SHEA
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DAVID A. HUBBERT
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s/ Daniel A. Applegate

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