

REIF GEORGE 00CV208 013101 MENOMINEE SHAWANO CTY CIR CT SHAWANO DIV

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FEB 02 2001

STATE OF WISCONSIN CIRCUIT COURT FOR MENOMINEE/SHAWANO COUNTIES
SHAWANO COUNTY DIVISION - BRANCH NO. 1

GEORGE F. REIF
Petitioner

MEMORANDUM DECISION

-vs-

WISCONSIN DEPARTMENT OF REVENUE
Respondent

CASE NO: 00/CV/208

WHEREAS petitioner requests judicial review of a Ruling and Order of the Wisconsin Tax Appeals Commission dated September 1, 2000; and

WHEREAS the Court has received the brief of the petitioner, the response brief, and a reply brief of the petitioner; and

WHEREAS the Court opines, consistent with its scheduling letter of November 15, 2000, that it can decide the case without a further hearing; and

WHEREAS the Court finds the facts are not in dispute as recited in respondent's brief; and

WHEREAS this is a tax collection case; and

WHEREAS petitioner makes passionate, but groundless and frivolous arguments about his "right" not to pay taxes, his arguments are not relevant to the facts; and

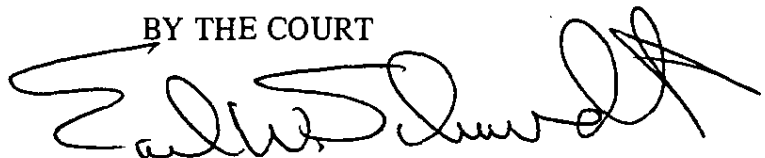
WHEREAS respondent's brief correctly states the law applicable to this fact situation, and the Court adopts respondent's legal reasoning as its own.

NOW THEREFORE the Court affirms the Ruling and Order of the Wisconsin Tax Appeals Commission in all regards; and

IT IS HEREBY SO ORDERED.

Dated this 31 day of January, 2001, at Shawano, Wisconsin.

BY THE COURT

A handwritten signature in black ink, appearing to read "Earl W. Schmidt", written over the printed name below.

Hon. Earl W. Schmidt
Circuit Court Branch 1

- c: George Reif, W13206 Hwy D, Bowler WI 54416
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