

FILED
05-14-2025
Clerk of Circuit Court
ADAMS COUNTY
2025CV000076

STATE OF WISCONSIN CIRCUIT COURT ADAMS COUNTY

STATE OF WISCONSIN EX REL. ADAMS COUNTY,
401 Adams Street
Friendship, WI 53934

STATE OF WISCONSIN EX REL. KIM MEINHARDT
1807 11th Ln
Friendship, WI 53934

Plaintiffs,

Case No. 2025-CV-000076

Case Code: 30956

v.

Petition for Writ of Quo Warranto

KARA DOLEZAL,
1997 6th Ct
Friendship, WI 53934

Defendant.

AMENDED SUMMONS

THE STATE OF WISCONSIN TO: KARA DOLEZAL

You are hereby notified that the Plaintiffs named above have filed a lawsuit or other legal action against you. The Complaint, which is attached, states the nature and basis of the legal action.

Within twenty (20) days of receiving this Summons, you must respond with a written answer, as that term is used in chapter 802 of the Wisconsin Statutes, to the Complaint. The court may reject or disregard an answer that does not follow the requirements of the statutes. The answer must be sent or delivered to the court, whose address is Adams County Clerk of Courts, 401 Adams St., Friendship, Wisconsin 53934-0863, and to Matthew Thome of Attolles Law, s.c., Plaintiffs' attorneys, whose address is 222 E. Erie St, Ste. 210, Milwaukee, WI 53202. You may have an attorney help or represent you.

If you do not provide a proper answer within 20 days, the court may grant judgment against you for the award of money or other legal action requested in the complaint, and you may lose your right to object to anything that is or may be incorrect in the complaint. A judgment may be enforced as provided by law. A judgment awarding money may become a lien against any real estate you own now or in the future, and may also be enforced by garnishment or seizure of property.

Dated this 14th day of May, 2025.

By: Electronically signed by Matthew J. Thome
Andrew T. Phillips
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Matthew J. Thome
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AMENDED COMPLAINT FOR QUO WARRANTO RELIEF

Now come the Plaintiffs/Relators Adams County and Kim Meinhardt, as relators and in the name of the State of Wisconsin under Wis. Stat. § 784.04(2), by and through their attorneys Attolles Law, s.c., and allege as follows:

NATURE OF ACTION

1. This is an action for quo warranto relief under Chapter 784 of the Wisconsin Statutes to resolve title to the office of Adams County Treasurer. Specifically, the Plaintiffs/Relators seek a determination that the Defendant, Kara Dolezal, vacated the office of Adams County Treasurer via her acceptance of the incompatible office of Treasurer for the Town of Lincoln following her election as town treasurer on April 1, 2025. The Plaintiffs/Relators seek a determination that Kim Meinhardt, whom the County Board of Supervisors appointed as Adams

County Treasurer on April 29, 2025 to fill the vacancy created by Ms. Dolezal's acceptance of an incompatible office, is the Adams County Treasurer and is entitled to hold that office.

PARTIES

2. Plaintiff/Relator Adams County is a body corporate under Wis. Stat. § 59.01, with the duties and authority set forth therein, and with an address of 401 Adams Street, Friendship, WI 53934. Pursuant to Wis. Stat. § 59.02, the powers of Adams County are exercised by an elected board of representatives from within the county (the Adams County Board of Supervisors).

3. Plaintiff/Relator Kim Meinhardt is an adult resident of the State of Wisconsin and Adams County whose address is 1807 11th Ln, Friendship, WI 53934. Plaintiff/Relator Meinhardt was appointed by the Adams County Board of Supervisors as Adams County Treasurer on April 29, 2025 and took the oath of office for that office on May 12, 2025.

4. Defendant Kara Dolezal is an adult resident of the State of Wisconsin and Adams County whose address is 1997 6th Ct, Friendship, WI 53934.

JURISDICTION AND VENUE

5. This Court has jurisdiction over the subject matter of this action pursuant to Wis. Stat. § 753.03 and Wis. Stat. § 784.01, et seq.

6. The Defendant, Kara Dolezal, is subject to the Court's jurisdiction pursuant to Wis. Stat. § 784.01, et seq.

7. Venue is proper in this Court under Wis. Stat. § 801.50(2)(a) because Adams County is the county where the claim arose.

FACTUAL ALLEGATIONS

Public officers cannot simultaneously occupy incompatible offices

8. The common law doctrine of incompatibility prohibits a person from simultaneously holding incompatible public offices. *Otradovec v. City of Green Bay*, 118 Wis. 2d

393, 394, 347 N.W.2d 614, 615 (Ct. App. 1984). This rule has a long history in this State. As explained by our Attorney General in a 1984 opinion:

The common law as to compatibility of offices was in force in the territory of Wisconsin at the time the Constitution was adopted and continues in force until altered or suspended by the Legislature. Wis. Const. art. XIV, § 2. That rule is that the acceptance, by an incumbent of one office, of another office incompatible with the first ipso facto absolutely vacates the first, and the incumbent's title is thereby terminated without any act or proceeding.

Mr. Darwin L. Zwieg, OAG 25-84, 73 Wis. Op. Atty. Gen. 83, 85, 1984 WL 249017, at *1 (September 24, 1984). As the court of appeals explained in *Appeal of Bd. of Canvassers of City of Bayfield*, 147 Wis. 2d 467, 474, 433 N.W.2d 266, 269 (Ct. App. 1988): “When the common law declares two offices incompatible, a person can hold but one; however, if a public official accepts another office incompatible with that which he holds, he thereby vacates the first office.” *See also Martin v. Smith*, 239 Wis. 314, 326, 1 N.W.2d 163, 169 (1941) (“[A]t common law where the nature and duties of two offices were such as to render it improper from considerations of public policy for one person to discharge the duties of both, a person could hold but one; that if one holding a public office accepts another incompatible with the one which he holds, he thereby vacates the first office.”); *State ex rel. Stark v. Hines*, 194 Wis. 34, 215 N.W. 447 (1927) (“[T]he acceptance by the incumbent of one office of an incompatible office, vacate[s] the first office, except in a case where the official cannot, by his own act, vacate the first office.”).

9. The common law rule that an officeholder's acceptance of an incompatible office vacates the first office by accepting the second has been compared to an implied resignation. A leading municipal law treatise, for example, provides: “Ordinarily the acceptance by an officer of another office incompatible with the first constitutes an abandonment or resignation of the first office.” 3 McQuillin Mun. Corp. § 12:173.6 (3d ed.). Courts from several other states have similarly compared the acceptance of an incompatible office to an implied resignation. *See, e.g.,*

Felkner v. Chariho Regional Sch. Committee, 968 A.2d 865, 872 (R.I. 2009) (“[T]he holding of two incompatible offices results in a resignation of the first-acquired office because no person simultaneously can serve the public trust impartially when inconsistent duties and liabilities are involved.”); *State ex rel. O’Hara v. Appling*, 215 Or. 303, 334 P.2d 482 (Ore. 1959) (explaining and adopting rule of implied resignation); *State ex rel. Witten v. Ferguson*, 148 Ohio St. 702, 707-08, 76 N.E.2d 886, 890 (Ohio 1947) (“The principle is firmly established that the acceptance by an officer of a second office which is incompatible with the one already held is a vacation of the original office and amounts to an implied resignation or abandonment of the same.”); *Pruitt v. Glen Rose ISD No. 1*, 126 Tex. 45, 49, 84 S.W.2d 1004, 1006 (1935) (“If a person holding an office is elected or appointed to another (where the two offices cannot be legally held by the same person) and he accepts and qualifies as to the second, such acceptance and qualification operate, ipso facto, as a resignation of the former office.”).

10. “Offices can be incompatible because a statute declares them to be so or they can be incompatible under the common law rule.” Mr. Kenneth J. Bukowski, OAG 36-87, 76 Wis. Op. Atty. Gen. 156, 1987 WL 341172, at *1 (June 29, 1987). When no constitutional or statutory provision prevents a holder of a particular office from holding or being eligible for a second public office, “it is necessary to consider whether the common law doctrine of incompatibility applies[.]” Mr. A.R. Hanson, OAG 65-88, 77 Wis. Op. Atty. Gen. 293, 294, 1988 WL 483405, at *2 (November 18, 1988).

11. Under the common law, offices are incompatible when “one office was superior in some respect to another, so that the duties exercised under each might conflict to the public detriment.” *Otradovec*, 118 Wis. 2d at 396 (citing *State v. Jones*, 130 Wis. 572, 575-76 (1907)). The doctrine of incompatibility also applies when “the nature and duties of two offices [are] such

as to render it improper from considerations of public policy for one person to discharge the duties of both.” *Id.* (quoting *Martin v. Smith*, 239 Wis. 314, 326 (1941)).

12. It is the potential for conflict that causes positions to be incompatible, not whether an actual conflict has arisen. OAG 65-88, 65 Wis. Op. Atty. Gen. 293, 1988 WL 483405 (Wis. A.G. Nov. 18, 1988). Such a situation exists, for example, when a person holds offices or positions with duties that might conflict. *Id.* Incompatibility exists if “substantial conflicts might arise that would be detrimental to the public.” *Otradovec*, 118 Wis. 2d at 397. It does not matter whether conflicts exist in all or a greater part of the function of the office and position. *Id.*; see also *State v. Jones*, 130 Wis. 572, 575–76, 110 N.W. 431 (1907). “Incompatibility may exist even if the duties of the offices would conflict only on rare occasions.” Letter to Hon. Walter Kunicki, OAG 14-93, 81 Wis. Op. Atty. Gen. 90, 1993 WL 467840, at *2 (Wis. A.G. Nov. 4, 1993). As the Attorney General has explained in one opinion addressing incompatibility:

Incompatibility is to be found in the character of the offices and their relation to each other, in the subordination of the one to the other, and in the nature of the duties and functions which attach to them. They are generally considered incompatible where such duties and functions are inherently inconsistent and repugnant, so that because of the contrariety and antagonism which would result from the attempt of one person to discharge faithfully, impartially, and efficiently the duties of both offices, considerations of public policy render it improper for an incumbent to retain both. Two offices or positions are incompatible if there are many potential conflicts of interest between the two, such as salary negotiations, supervision and control of duties, and obligations to the public to exercise independent judgment. If the duties of the two offices are such that when placed in one person they might disserve the public interests, or if the respective offices might or will conflict even on rare occasions, it is sufficient to declare them legally incompatible. Incompatibility has been said to exist when there is a built-in right of the holder of one position to interfere with that of the other, as when the one is subordinate to, or subject to audit or review by, the second; obviously, in such circumstances, where both posts are held by the same person, the design that one act as a check on the other would be frustrated.

Letter to Mr. Darwin L. Zwieg, 1985 WL 257949, OAG 10-85 (Wis. A.G. March 26, 1985).

Ultimately, “[q]uestions as to compatibility of offices cannot be determined without examination

of specific offices, the basis of their creation, purpose, rights, powers and duties appurtenant thereto.” Edward A. Krenzke, 55 Wis. Op. Atty. Gen. 59 (May 25, 1966).

The Attorney General has previously stated that “the duties of the local treasurer and the duties of a county treasurer are wholly inconsistent”

13. In 1941, the Corporation Counsel for Milwaukee County sought advice from the Attorney General on many varied topics, including whether the county treasurer may deputize a local treasurer for the purpose of collecting the second property tax installment, together with other collections. The Attorney General responded by opining, in relevant part:

[I]n our opinion, the appointment of a local treasurer as a deputy county treasurer would be wholly improper, because the duties of the local treasurer and the duties of a county treasurer are wholly inconsistent. The local treasurer represents and acts for the local municipality. Thus by reason of the accounting and settlement between the local municipality and the county such conflicting interests would exist in reference thereto that the discharge of both duties at the same time is wholly incompatible.

30 Wis. Op. Atty. Gen. 379 (1941).

14. The Attorney General’s opinion regarding the inherent incompatibility of office between a county treasurer and the treasurer for a local municipality, especially as it relates to the accounting and settlement process, remains correct today.

Town treasurers and county treasurers have conflicting duties, especially as it relates to tax collection, accounting, and settlement

15. The position of county treasurer is an elective county office whose duties and powers are provided by law. Those duties and powers include receiving and accounting for all moneys from all sources belonging to the county or which by statute or county ordinance are directed to be paid to the treasurer. Wis. Stat. § 59.25(3)(a), (d). The duties and powers of a county treasurer also include “[p]ay[ing] out all moneys belonging to the county only on the order of the board, signed by the clerk and countersigned by the chairperson, except when special provision for the payment thereof is otherwise made by law[.]” Wis. Stat. § 59.25(3)(b).

16. The position of town treasurer is an elective town office, unless a town board enacts an ordinance providing for the appointment of the office. Wis. Stat. § 60.30(1)(a)2. The duties and powers of a town treasurer include receiving and taking charge of all money belonging to the town or which is required by law to be paid into the town treasury, disbursing the money under the procedures set forth in statute, and accounting for all moneys received and disbursed. Wis. Stat. § 60.34(1)(a)-(b).

17. The town treasurer is also required to perform all the duties relating to taxation required of the town treasurer under chs. 70 to 79 of the statutes. Wis. Stat. § 60.34(4).

18. The property tax collection process in Wisconsin is an annual process that generally is administered at the local level in Wisconsin. Taxable property is identified, its value is assessed, tax rates are applied to that value, tax bills are sent to property owners, taxes are collected, and the proper amounts of the collected taxes are then distributed to each taxing jurisdiction where the property is located. A town treasurer has various duties relating to this process, especially regarding the collection of taxes and accounting for and settling payments with other taxing jurisdictions (like the county).

19. The property tax process generally begins with the identification and assessment of taxable property. Unless the county has established a county assessor system, assessments are generally performed by assessors for each “taxation district” (which is defined as a town, village, or city). Wis. Stat. §§ 70.045; 70.05. The assessment roll must generally be prepared by the first Monday in April, based on the January 1 value of the properties at issue. Wis. Stat. § 70.10. Assessment rolls are then delivered to the town, village, and city clerks by either the first Monday in April or the first Monday in May, depending on whether the assessment was performed by a local or county assessor. Wis. Stat. §§ 70.45; 70.50.

20. No later than December 1, each taxing jurisdiction in which a taxation district (e.g., town, village, or city) is located must submit all information related to the taxing jurisdiction's property tax levy. Wis. Stat. § 74.09(5). Thus, as it relates to the relationship between a county and a town, the county must submit all information related to the county's property tax levy to the town by December 1.

21. The clerk of the taxation district (i.e., the local clerk) then prepares the tax roll, which among other things “[s]et[s] forth the taxes, assessments and charges against property in the tax roll in a manner sufficiently organized and apportioned to permit collection and settlement of the taxes, assessments, and charges under ch. 74,” “[s]hows the total amount of taxes, assessments and charges to be collected against property within the taxation district,” and “[d]irect[s] the treasurer of the taxation district and the county treasurer to collect, under s. 74.07, the amount of taxes, assessments and charges under par. (d).” Wis. Stat. § 70.65(1)-(2).

22. The certified tax roll is then transferred to the treasurer of the taxation district (i.e., the local treasurer) by a statutory deadline in December. Wis. Stat. § 74.03. Real estate taxes are considered levied when the tax roll in which they are included has been delivered to the local treasurer. Wis. Stat. § 70.01.

23. Also in December the taxation district clerk (i.e., the local clerk) prepares and mails the property tax bills. Wis. Stat. § 74.09.

24. Unless the taxation district (e.g., city, village, or town) has authorized the payment of taxes in 3 or more installments, property taxes must either be paid in full by January 31 or in 2 equal installments (with the first installment due on January 31 and the 2nd installment due before July 31). Wis. Stat. §§ 74.11, 74.12. Payments made on or before January 31 (i.e., timely payments) are made to the local treasurer (e.g., the treasurer for the town, city, or village). The

local treasurer collects timely property tax payments on behalf of, not only the local municipality, but also the state and county. Wis. Stat. § 74.11(6).

25. There is then a settlement process in January and February under which the local treasurer must pay to each taxing jurisdiction its proportionate share of the general property taxes collected by the local treasurer through January 31 (except that the state's share is paid to the county) and retain for the municipality its proportionate share of the property taxes. Wis. Stat. § 74.23(1)(b); § 74.25(1)(b)2.

26. After completing this process, the local treasurer transfers the tax roll to the county treasurer, who reviews the tax roll for errors or inadequacies. Wis. Stat. § 74.25(3); § 74.43. And, “[w]hen a [local] treasurer pays money to a county treasurer ... the county treasurer shall give the [local] treasurer a receipt prescribed by the department of revenue for the amount paid.” Wis. Stat. § 74.71.

27. Thereafter, unless the local taxation district has adopted an ordinance allowing payment in 3 or more installments, the county treasurer collects the second installment payment and any delinquent payments. Wis. Stat. §§ 74.11(6), (11).

28. There is then another settlement as part of which the county treasurer must pay to the proper treasurer all taxes included in the tax roll which have not previously been paid to or retained by the proper treasurer. Wis. Stat. § 74.29.

29. If a local treasurer does not settle with the county treasurer when required, or the county treasurer does not settle with the local treasurer when required, state law allows for the imposition of interest and penalties. Wis. Stat. § 74.31 provides:

If the taxation district treasurer or county treasurer does not settle as required under ss. 74.23 to 74.30:

(1) Interest charge. The taxation district or county which has not settled shall pay 12 percent annual interest on the amount not timely paid to the taxing jurisdiction, including this state, to which money is due, calculated from the date settlement was required.

(2) Penalty. The taxing jurisdiction, including this state, to which money is due may demand, in writing, payment from the taxation district or county which has not settled. If, within 3 days after receipt of a written demand, settlement is not made, the taxation district or county shall pay the taxing jurisdiction, including this state, making the demand a 5 percent penalty on the amount remaining unpaid.

30. Moreover, unless a local municipality adopts an ordinance obligating the municipality to pay for the local treasurer's failure to pay all taxes required by law to the county treasurer, a local treasurer must execute and deliver to the county treasurer a bond conditioned for the faithful performance of the local treasurer's duties and that the local treasurer "will account for and pay over according to law all taxes of any kind which are received and which are required to be paid to the county treasurer." Wis. Stat. § 70.67(1). This is a separate bond from the official treasurer's bond executed pursuant to § 19.01. "The county treasurer shall give to the town, city, or village treasurer a receipt for the bond, and shall file and safely keep the bond in the county treasurer's office." *Id.* And, it falls to the county treasurer, upon request, to endorse the local treasurer's bond if the local treasurer has fulfilled the requirements for settlement with the county.

Section 74.45(2) provides:

After the taxation district treasurer has fulfilled the requirements for settlement with the county under s. 74.25 or 74.30, the county treasurer if requested to do so, shall endorse the bond of the taxation district treasurer executed under s. 70.67(1) as satisfied and paid. The endorsement fully discharges the taxation district treasurer and his or her sureties from the obligations of the bond, unless the return of the taxation district treasurer under s. 74.43 is false. If the return is false, the bond continues in force and the taxation district treasurer and his or her sureties are subject to action upon the bond for all deficiencies and damages resulting from the false return.

31. Any such action against a local treasurer upon the local treasurer's bond would necessarily need to be pursued by the obligee of the bond, the county treasurer. Because the local treasurer's bond is executed and delivered to the county treasurer, the county treasurer is the

obligee and necessarily the proper party to maintain an action on the bond for breach of any of its conditions. *See Town of Akan v. Kanable*, 18 Wis. 2d 615, 619-20, 119 N.W.2d 419, 421-22 (1963). As our supreme court has explained:

[T]he statutory scheme is clear. If a town guarantees by ordinance the payment of tax moneys by its treasurer to the county treasurer, the town is protected by the town treasurer's official bond and may require an additional bond. If however, the town does not guarantee such payment, a short term tax collector's bond is required naming the county treasurer as obligee which guarantees payment to the county treasurer. The statute provides two procedures by which the county treasurer is assured of receiving all tax moneys due for state and county taxes from a town treasurer.

Town of Akan, 18 Wis. 2d at 621-22, 119 N.W.2d at 422-23.

Kara Dolezal is elected Adams County Treasurer and then re-elected as Town of Lincoln Treasurer

32. Kara Dolezal was elected as Adams County Treasurer at the November 5, 2024 general election and took office as Adams County Treasurer on or about January 6, 2025. At the time of her election, Ms. Dolezal was serving as the Town of Lincoln Treasurer and, on information and belief, continued to perform the duties of the Town of Lincoln Treasurer after assuming office as the Adams County Treasurer.

33. As Town of Lincoln Treasurer, Ms. Dolezal executed a tax collector's bond for the period between December 1, 2024 and March 1, 2025 that named Ms. Dolezal as the principal and the Adams County Treasurer as the obligee. *See Exhibit A.*

34. On information and belief, Ms. Dolezal will execute similar tax collector's bonds in future years following her re-election as Town of Lincoln Treasurer in April 2025.

35. During the property tax settlement process in the spring of 2025, disputes arose between Ms. Dolezal as Adams County Treasurer and local treasurers within Adams County regarding the treatment of certain property tax payments, resulting in the County directing an audit of the County Treasurer's office. *See Exhibit B.*

36. Ms. Dolezal was subsequently re-elected as the Town of Lincoln Treasurer at the April 1, 2025 election and, on information and belief, has continued to perform the functions of that office.

37. On information and belief, Ms. Dolezal accepted office as the Town of Lincoln Treasurer for a new term commencing April 15, 2025 by executing an oath of office that was intended to serve as her oath of office for the position. *See* Exhibit C. Although the oath of office Ms. Dolezal executed on or about April 17, 2025 refers to an appointment “to the Election Board,” on information and belief the oath was intended by Ms. Dolezal to be her oath for the office of Treasurer of the Town of Lincoln and Ms. Dolezal intended the oath as her acceptance of office for a new term.

38. On information and belief, subsequent to April 15, 2025, Ms. Dolezal has publicly held herself out as the Town of Lincoln Treasurer. On information and belief, Ms. Dolezal appeared at the April 17, 2025 Town of Lincoln Board meeting and provided a treasurer’s report. And, when informed by the Chairman of the Adams County Board of Supervisors that the County Board of Supervisors would be holding a meeting to consider a resolution to fill the vacancy in the office of Adams County Treasurer created by her acceptance of a new term of office as Town of Lincoln Treasurer, Ms. Dolezal issued a statement to the Board of Supervisors in which she did not deny that she was the Town of Lincoln Treasurer but instead argued that the offices of town treasurer and county treasurer are not incompatible and that she should be allowed to continue serving in both capacities.

39. Ms. Dolezal has publicly stated her intention to continue performing the duties of Adams County Treasurer notwithstanding the County’s position that she has vacated the office by accepting the office of Town of Lincoln Treasurer.

40. Ms. Dolezal has at all relevant times been identified as the Treasurer of the Town of Lincoln on the Town of Lincoln's website.

The Adams County Board of Supervisors appoints a new Adams County Treasurer to replace the vacancy created by Ms. Dolezal's acceptance of office as the Town of Lincoln Treasurer

41. On April 29, 2025, the Adams County Board of Supervisors adopted Resolution No. 12-2025, which is titled "Resolution to Appoint Treasurer and Authorize Appropriate Action be Taken In Relation Thereto." See Exhibit D.

42. Resolution No. 12-2025 provides that "[t]he Office of Town of Treasurer is legally incompatible with the Office of County Treasurer pursuant to applicable precedent and opinions of the Attorney General," that "[h]aving assumed the Office of Town of Lincoln Treasurer, Kara Dolezal is deemed as a matter of law to have vacated the Office of Adams County Treasurer either through an implied resignation or as a matter of law," and that "Wis. Stat. § 17.21 obligates the County Board to fill a vacancy in the elected Office of County Treasurer."

43. Resolution No. 12-2025 appoints Kim Meinhardt as the Adams County Treasurer for the remainder of Kara Dolezal's unexpired term.

44. Kim Meinhardt took the oath of office as Adams County Treasurer on May 12, 2025.

45. However, Ms. Dolezal disputes that she vacated office as Adams County Treasurer and, on information and belief, is continuing to perform her duties as Adams County Treasurer and has stated her intention to continue to exercise that office.

COUNT I: QUO WARRANTO

46. Plaintiffs/Relators reallege all of the preceding paragraphs as if specifically set forth herein.

47. The proper way to test the ability of an individual to hold a public office is a quo warranto action. “Quo warranto actions test the ability of an individual to hold office.” *State ex rel. Kaul v. Prehn*, 2022 WI 50, ¶ 13, 402 Wis.2d 539, 976 N.W.2d 821 (cleaned up). Quo warranto relief “is an exclusive remedy, except when the issue warranting quo warranto relief is ancillary to an issue that does not sound in quo warranto.” *City of Waukesha v. Salbashian*, 128 Wis. 2d 334, 348, 382 N.W.2d 52, 57 (1986). Here, because Ms. Dolezal’s ability to hold the office of Adams County Treasurer, and whether Ms. Dolezal or Plaintiff/Relator Meinhardt holds title to that office, are the primary issues in dispute, the proper judicial mechanism for resolving who has title to the office of County Treasurer is a quo warranto action.

48. Quo warranto relief may be obtained via a civil action. Wis. Stat. § 784.01. In the case of a county office, such an action may be brought in the name of the state by a private person on personal complaint “[w]hen any person shall usurp, intrude into or unlawfully hold or exercise any public office, civil or military, or any franchise within this state, or any office in a corporation created by the authority of this state” or “[w]hen any public officer, civil or military, shall have done or suffered an act which, by the provisions of law, shall work a forfeiture of office.” Wis. Stat. § 784.04(1)-(2).

49. In such an action, “judgment shall be rendered upon the right of the defendant and also upon the right of the party so alleged to be entitled, or only upon the right of the defendant, as justice shall require.” Wis. Stat. § 784.08.

50. Adams County has standing to pursue this action on behalf of the State of Wisconsin because the office of County Treasurer is a County office entrusted with the care of County funds and that, in certain cases, acts at the direction of the County Board of Supervisors. The County (and the Board of Supervisors) thus needs resolution of the question of who holds the

office so that County operations can continue in an orderly manner. Further, the County is harmed by Ms. Dolezal's refusal to acknowledge that she vacated office and her continued exercise of the office because it deprives the County of the County Board's choice of Ms. Dolezal's replacement. Although the statute refers to a "private person," our supreme court has held that a municipality may also serve as a private plaintiff so long as the municipality otherwise has standing to initiate the action. *See City of Waukesha v. Salbashian*, 128 Wis. 2d 334, 382 N.W.2d 52 (1986).

51. As Ms. Dolezal's appointed replacement and thus a claimant to title of the office of County Treasurer, Ms. Meinhardt also has standing to pursue this action on behalf of the State of Wisconsin.

52. The offices of county treasurer and town treasurer are incompatible offices.

53. A town treasurer collects property taxes on behalf of, not only the town, but the county, state, and other taxing jurisdictions in which the town is located. As a result, the town treasurer is subordinate to the county treasurer in collecting county and state property taxes and the county treasurer has supervisory responsibilities over the town treasurer's performance of his or her duties. Such supervision by the county treasurer is necessary to ensure that the appropriate amounts of county and state taxes are collected by the town treasurer and transferred to the county treasurer. This subordinate/supervisory relationship between the two offices makes the positions incompatible.

54. Further, as the Wisconsin Attorney General has previously opined, the duties of the local treasurer and the duties of a county treasurer are wholly inconsistent because the local treasurer represents and acts for the local municipality whereas the county treasurer represents and acts for the county. As the Attorney General has stated: "Thus by reason of the accounting and settlement between the local municipality and the county such conflicting interests would exist in

reference thereto that the discharge of both duties at the same time is wholly incompatible.” The Michigan Attorney General recently reached a similar conclusion under that state’s property tax collection framework. *See also* Honorable Kevin A Elsenheimer, 2007 Mich. OAG No. 7198, 2007 WL 444543 (Mich. Ag. Jan. 29, 2007) (observing that under Michigan’s similar tax collection process “the offices of county treasurer and township treasurer are clearly incompatible”). And, in *Barkley v. Stockdell*, 252 Ky. 1, 66 S.W.2d 43 (Ky. Ct. App. 1933), the Court of Appeals of Kentucky held that the office of special tax collector was “clearly incompatible” with the office of county judge when “[a]mong perhaps other conflicting duties, the tax collector is required to make settlement with the fiscal court of which the judge is a member.” The court observed: “[t]hat this would be an intolerable situation needs no saying.” 66 S.W.2d at 44.

55. Further, unless a town guarantees its treasurer’s performance in the tax collection process, a town treasurer is required to execute and deliver to the county treasurer a bond conditioned on the town treasurer’s faithful performance of the duties of the office and that the town treasurer will account for and pay over all received taxes which are required to be paid to the county treasurer. The county treasurer is the obligee on such a bond and is the proper party to maintain an action on the bond for breach of any of its conditions. There is a clear incompatibility created when the same person would need to make a bond as town treasurer and would also be the obligee as county treasurer. This is a clear conflict of interest that is against the public interest. The duties and functions of town treasurer and county treasurer are thus inherently inconsistent and repugnant and considerations of public policy render it improper for an incumbent to retain both offices.

56. Further, the possibility that interest and penalties may be applied if the town treasurer does not settle as required with the county treasurer or the county treasurer does not settle as required with the town treasurer creates the possibility of a conflict of interest between the town treasurer and the county treasurer during the tax collection and settlement process that makes the offices incompatible.

57. In short, under Wisconsin's property tax collection statutes, the county treasurer serves as a check on the town treasurer, by virtue of the county treasurer's role in issuing receipts to the town treasurer for the payment to the county treasurer of the appropriate amounts of county and state property taxes and by virtue of the county treasurer's status as the obligee on the town treasurer's bond. Allowing the same person to hold office as both a town treasurer and county treasurer would frustrate the purpose of this statutory framework and the offices are thus incompatible with each other.

58. By accepting the incompatible office of Town of Lincoln Treasurer, Ms. Dolezal vacated the office of Adams County Treasurer by operation of law under the common law doctrine of incompatibility, implicitly resigned from office as Adams County Treasurer, and forfeited her title to that office.

59. Ms. Dolezal is presently unlawfully exercising the duties of the office of Adams County Treasurer.

60. Because Ms. Dolezal's acceptance of the office of Town of Lincoln Treasurer created a vacancy in the office of Adams County Treasurer, the County Board of Supervisors was entitled to appoint, and did appoint, Kim Meinhardt as Adams County Treasurer. Wis. Stat. § 17.21(3). By virtue of her appointment, Ms. Meinhardt is entitled to have, hold, and exercise the office of Adams County Treasurer.

PRAYER FOR RELIEF

WHEREFORE, Plaintiffs/Relators, on behalf of the State of Wisconsin, request relief and demand judgment in their favor and against Kara Dolezal as follows:

- A. That the Court enter judgment that the offices of county treasurer and town treasurer are incompatible and that, by accepting the office of the Town of Lincoln Treasurer following the April 1, 2025 election, Ms. Dolezal forfeited her right and title to the office of Adams County Treasurer and created a vacancy in the office of Adams County Treasurer by operation of law;
- B. That Plaintiff/Relator Meinhardt is entitled to have, hold and exercise the office of Adams County Treasurer by virtue of her appointment to that office by the County Board of Supervisors on April 29, 2025 and is entitled to assume the execution of the office.
- C. Any such other relief as the Court may deem just and proper, including but not limited to damages, costs, and fines under Wis. Stat. §§ 784.11 and 784.13.

Dated this 14th day of May, 2025.

By: Electronically signed by Matthew J. Thome
Andrew T. Phillips
State Bar Number 1022232
Matthew J. Thome
State Bar Number 1113463
Malia T. Malone
State Bar Number 1059105

Attolles Law, s.c.
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Milwaukee, WI 53202
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414-285-0825 (Thome phone)
(414) 293-0877 (Malone office)
Email: aphillips@attolles.com
mthome@attolles.com
mmalone@attolles.com

Attorneys for Plaintiffs

EXHIBIT A



PUBLIC OFFICIAL BOND

Liberty Mutual Surety
 Attention: LMS Claims
 P.O. Box 34526
 Seattle, WA 98124
 Phone: 206-473-6210
 Fax: 866-548-6837
 Email: HOSCL@libertymutual.com
 www.LibertyMutualSuretyClaims.com

KNOW ALL MEN BY THESE PRESENTS:

No. **999355815**That we Kara M Dolezalof 1997 6th Ct, P.O. Box 862, Friendship, WI 53934

(Insert Full Name [top line] and Address [bottom line] of Principal)

, as Principal and The Ohio Casualty Insurance Company, a corporation organized and existing under the laws of the State of New Hampshire, (hereinafter called the Surety, are held and firmly bound unto Treasurer, Adams County

P.O. Box 470, Friendship, WI 53934

(Insert Full Name [top line] and Address [bottom line] of Obligor)

in the aggregate and non-cumulative penal sum of Five Hundred Thousand Dollars And Zero Cents(\$500,000.00) DOLLARS, for the payment of which, well and truly

to be made, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the said Principal has been elected or appointed to (or holds by operation of law) the office of Tax Collector, Town of Lincoln for a term

beginning on December 1, 2024 and ending on March 1, 2025.

Now, therefore, the condition of this Obligation is such that if the said Principal shall well, truly and faithfully perform all official duties required by law of such official during the term aforesaid, then this obligation shall be void; otherwise it shall remain in full force and effect, subject to the following conditions:

First: That the Surety may, if it shall so elect, cancel this bond by giving thirty (30) days notice in writing to Treasurer, Adams County

P.O. Box 470, Friendship, WI 53934 and this bond shall be deemed canceled at the expiration of said thirty (30) days, the Surety remaining liable, however, subject to all the terms, conditions and provisions of this bond, for any act or acts covered by this bond which may have been committed by the Principal up to the date of such cancelation; and the Surety shall, upon surrender of this bond and its release from all liability hereunder, refund the premium paid, less a pro rate part thereof for the time this bond shall have been in force.

Second: That the Surety shall not be liable hereunder for the loss of any public moneys or funds occurring through or resulting from the failure of, or default in payment by, any banks or depositories in which any public moneys or funds have been deposited, or may be deposited, or placed to the credit, or under the control of the Principal, whether or not such banks or depositories were or may be selected or designed by the Principal or by other persons; or by reason of the allowance to, or acceptance by the Principal of any interest on said public moneys or funds, any law, decision, ordinance or statute to the contrary notwithstanding.

Third: That the Surety shall not be liable for any loss or losses, resulting from the failure of the Principal to collect any taxes, licenses, levies, assessments, etc., with the collection of which he may be chargeable by reason of his election or appointment as aforesaid.

SIGNED, SEALED and DATED September 20, 2024.Kara M Dolezal

The Ohio Casualty Insurance Company



By:

Timothy A. Mikolajewski

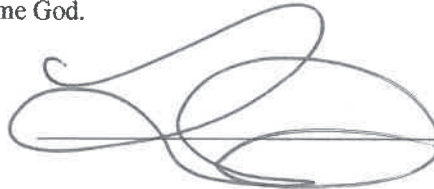
Timothy A. Mikolajewski

Attorney-in-Fact

OATH OF OFFICE

STATE OF Wisconsin }
County of Adams } SS

I, Kara Marie Dolczal,
do solemnly swear (or affirm) that I will support, protect and defend the Constitution of The United States and the Constitution of the
State of Wisconsin and that I will discharge the duties of my office of Treasurer of Lincoln
Treasurer with fidelity; that I have not
paid or contributed, or promised to pay or contribute, either directly or indirectly, any money or other valuable thing to procure my
nomination or election (or appointment), except for necessary and proper expenses expressly authorized by law; that I have not
knowingly violated any election law of this State, or procured it to be done by others in my behalf; that I will not knowingly receive,
directly or indirectly, any money or other valuable thing for the performance or non-performance of any act or duty pertaining to my
office than the compensation allowed by law. So help me God.



Sworn to and subscribed before me this 21 day of September, 2021

Patricia D Nelson
Patricia D Nelson



**Liberty
Mutual.**
SURETY

POWER OF ATTORNEY

The Ohio Casualty Insurance Company



Principal: Kara M Dolezal

Agency Name: THE HORTON GROUP INC

Bond Number: 999355815

Obligee: Treasurer, Adams County

Bond Amount: (\$500,000.00) Five Hundred Thousand Dollars And Zero Cents

KNOW ALL PERSONS BY THESE PRESENTS: that The Ohio Casualty Insurance Company, a corporation duly organized under the laws of the State of New Hampshire (herein collectively called the "Company"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint Timothy A. Mikolajewski in the city and state of Seattle, WA, each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Company in their own proper persons.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Company and the corporate seal of the Company has been affixed thereto this 1st day of August, 2024.



The Ohio Casualty Insurance Company

By:

Nathan J. Zangerle, Assistant Secretary

STATE OF PENNSYLVANIA ss
COUNTY OF MONTGOMERY

On this 1st day of August, 2024, before me personally appeared Nathan J. Zangerle, who acknowledged himself to be the Assistant Secretary of The Ohio Casualty Insurance Company and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.



Commonwealth of Pennsylvania - Notary Seal
Teresa Pastella, Notary Public
Montgomery County
My commission expires March 28, 2025
Commission number 1126044
Member, Pennsylvania Association of Notaries

By:

Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-law and Authorizations of The Ohio Casualty Insurance Company, which is now in full force and effect reading as follows:

ARTICLE IV – OFFICERS: Section 12. Power of Attorney.

Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

Certificate of Designation – The President of the Company, acting pursuant to the Bylaws of the Company, authorizes Nathan J. Zangerle, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

Authorization – By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature or electronic signatures of any assistant secretary of the Company or facsimile or mechanically reproduced or electronic seal of the Company, wherever appearing upon a certified copy of any power of attorney or bond issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, of The Ohio Casualty Insurance Company do hereby certify that this power of attorney executed by said Company is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Company this 20th day of September, 2024.



By:

Renee C. Llewellyn, Assistant Secretary

EXHIBIT B

Resolution No. 8 - 2025**RESOLUTION DIRECTING THE COUNTY CLERK PURSUANT TO
WISCONSIN STATUTE § 59.47 TO AUDIT THE TREASURER'S OFFICE****INTRODUCED BY:** Administrative & Finance Committee.**INTENT & SYNOPSIS:** To authorize the County Clerk to exercise their authority to audit the office of the County Treasurer for purposes of reconciling the 2024 tax payments and 2024 tax settlements.**FISCAL NOTE:** This audit would have no direct impact on the budget as the performance of the audit will be conducted by current County Officers and County Personnel.**WHEREAS:** Property tax settlements are not agreeing with what the Municipalities actually collected. The amount the County Treasurer took in on behalf of the Municipalities during the grace period should not have been included as part of the Municipalities' settlements; and**WHEREAS:** The discrepancies have resulted in Municipalities overpaying respective districts and the County. This has put the County in a position of having to reimburse the Municipalities; and**WHEREAS:** The Municipalities may have a substantial cash shortfall due to the overpayments. Additionally, the County needs the settlements to be reconciled before issuing accurate refunds; and**WHEREAS:** As early as February 28, 2025, Adams County personnel offered to work with the County Treasurer in reconciling settlements before refund checks were processed, but met resistance; and**WHEREAS,** pursuant to Wis. Stat. § 59.47, the County Clerk is the County Auditor and this Board has the authority to direct that the Clerk perform an audit of any County Officer, including the Treasurer.**NOW THEREFORE, BE IT RESOLVED** that the County Board directs the Clerk to complete an audit of the Treasurer's Office utilizing County Personnel that have expertise in accounting and public finance, and report said findings in writing to the Board.Recommended for adoption by the Administrative & Finance Committee this 12th day of March, 2025.
Supervisor, John West
Supervisor, Rick Pease
Supervisor, Marge Edwards
Supervisor, Jerry Poehler
Supervisor, Bob GrabarskiAdopted: ☒Defeated: ☐Tabled: ☐by the Adams County Board of Supervisors this 18th day of March, 2025.
John West, County Board Chair
Liana Glavin, County Clerk☒ Reviewed by Corporation Counsel (NAT 3/11/2025)☒ Reviewed by County Administrator (CH 3/11/2025)

EXHIBIT C

Oath of Office

I, Kara Dolezal, who has been appointed to the Election Board, sv
I will support the Constitution of the United States and the Constitution of the State of W
and will faithfully discharge the duties of the office to the best of my ability. So help me G

Signature _____

Subscribed and sworn before me this 17th day of April, 2025..

Patti D Nelson

Patti D. Nelson, Clerk of the Town of Lincoln

EXHIBIT D

RESOLUTION 12 - 2025**RESOLUTION TO APPOINT TREASURER AND AUTHORIZE APPROPRIATE ACTION BE TAKEN
IN RELATION THERETO****INTRODUCED BY: Administrative & Finance Committee**

INTENT & SYNOPSIS: The Office of County Treasurer is vacant by virtue of an incompatibility in public office issue that has arisen with the current incumbent. This Resolution 12-2025 fills the vacancy in the Office of County Treasurer by appointing a treasurer for the remainder of the current term; authorizes the Board Chair to take actions necessary to effectuate the terms of this Resolution, including by taking legal action if necessary; and terminates the contested appointment of a Deputy Treasurer.

FISCAL NOTE: None. Monies are budgeted for 1 Full Time Equivalent position in the Department's 2025 budget.

WHEREAS: Kara Dolezal was elected as Adams County Treasurer on November 5, 2024, and took the oath of office for that position on January 6, 2025; and

WHEREAS: Kara Dolezal was elected as Town of Lincoln Treasurer on April 1, 2025, and took the oath of office for that position on April 17, 2025; and

WHEREAS: The Office of Town Treasurer is legally incompatible with the Office of County Treasurer pursuant to applicable precedent and opinions of the Attorney General; and

WHEREAS: Having assumed the Office of Town of Lincoln Treasurer, Kara Dolezal is deemed as a matter of law to have vacated the Office of Adams County Treasurer either through an implied resignation or as a matter of law; and

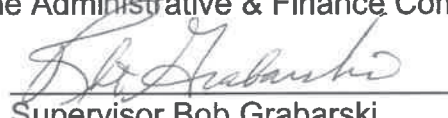
WHEREAS: Wis. Stat. §17.21 obligates the County Board to fill a vacancy in the elected Office of County Treasurer;

NOW THEREFORE, BE IT RESOLVED by the Adams County Board of Supervisors that

- Kim Meinhardt is appointed the Adams County Treasurer for the remainder of Kara Dolezal's unexpired term.
- The Board Chair is authorized to take any and all action necessary to effectuate the terms of this Resolution 12-2025 including, without limitation, instituting (in the name of the County) a quo warranto action to resolve title to the Office if Kara Dolezal disputes that she has vacated the Office or that the Office has been vacated as a matter of law.
- Because Kara Dolezal has vacated the Office, her appointment of Amy Skemp as Deputy Treasurer, which the County contests, is terminated.

Recommended for adoption by the Administrative & Finance Committee this 29th day of April, 2025.


Supervisor John West


Supervisor Bob Grabarski


Supervisor Jerry Poehler


Supervisor Rick Pease


Supervisor Marge Edwards

Adopted: ☒

Defeated: ☐

Tabled: ☐

by the Adams County Board of Supervisors this 29th day of April, 2025.


County Board Chair John West


County Clerk Liana Glavin

X Reviewed by Corporation Counsel (NAT 4/28/2025)

X Reviewed by County Administrator (CH 4/28/2025)