

**BEFORE THE
PORTAGE COUNTY BOARD OF SUPERVISORS**

**In Re Charges Against
Stephanie Stokes:**

PATTY DREIER,

Complainant,

v.

STEPHANIE STOKES,

Respondent.

RECEIVED AND FILED
SEP 23 2016

PORTAGE COUNTY
COUNTY CLERK

VERIFIED CHARGES AGAINST STEPHANIE STOKES

Pursuant to Wis. Stat. § 17.16, Patty Dreier, a resident taxpayer of Portage County hereby provides notice to the Respondent, Stephanie Stokes (“Stokes”) of the following verified charges filed against her:

BACKGROUND

1. Patty Dreier is a resident taxpayer of Portage County and brings these verified charges before the Portage County Board of Supervisors. Patty Dreier’s address is 4550 Emerald Lane, Stevens Point, WI 54482. She makes these allegations and charges based upon information and belief. These charges also incorporate by reference the factual findings found in the memorandum attached hereto as Exhibit A.
2. Stokes serves as the Portage County Treasurer under Wis. Stat. § 59.25. She has been the Portage County Treasurer since January of 2003.
3. Pursuant to Wis. Stat. § 59.25, Stokes’ duties include the following:

- “Receive all moneys from all sources belonging to the county, and all other moneys which by statute or county ordinance are directed to be paid to the treasurer. . .” Wis. Stat. § 59.25(3)(a)1. The following statutes identify the moneys paid to the treasurer and the process for remittance:
 - Pursuant to Wis. Stat. 74.11(11)(a), “All real property taxes . . . that become delinquent shall be paid, together with interest and penalties charged from the preceding February 1, to the county treasurer.”¹
 - Pursuant to Wis. Stat. § 74.47(1), “[t]he interest rate on delinquent general property taxes . . . is one percent per month or fraction of a month.”
 - Pursuant to Wis. Stat. § 74.69(1), general property taxes are timely if they are “mailed in a properly addressed envelope, postmarked before midnight of the last day prescribed for making payment, with postage prepaid, and [are] received by the [Treasurer] not more than 5 days after the prescribed date for making the payment.”
 - Pursuant to Wis. Stat. § 74.11(7)-(8), general property tax installment payments are considered timely if they are “paid on or before 5 working days after” the respective installment payment deadlines (January 31 and July 31). This is known as the “statutory grace period” for paying taxes.
- Pursuant to Wis. Stat. § 59.25(3), the Portage County Treasurer must “[k]eep a true and correct account of the receipt and expenditure of all moneys which come into the treasurer’s hands by virtue of the treasurer’s office . . . specifying the date of every receipt or payment . . .”

4. In her position as Portage County Treasurer, Stokes is also subject to the Portage

County Code of Ethics (3.6) which provide, in pertinent part, as follows:

F. USE OF COUNTY PROPERTY

No employee or local public official shall use or permit the use of any Portage County property for personal convenience, improper use or profit, of the employee, public official or members of their immediate family.

G. EQUAL TREATMENT

No employee or local public official shall grant special consideration, treatment or advantage to any person.

¹ The Portage County Treasurer collects the delinquent taxes for all 27 municipalities located in Portage County.

H. CONFLICT OF INTEREST PROHIBITED; EXCEPTION

(1) Except as otherwise provided in sub. (2), no employee or local public official may . . . (iii) Use or attempt to use his or her employment or public position to influence or gain unlawful advantage or privileges for himself or others.

5. Pursuant to Wis. Stat. §§ 17.001 and 17.09, Stokes may be removed from office for “cause.” Cause is defined under Wis. Stat. § 17.001 to mean “inefficiency, neglect of duty, official misconduct, or malfeasance in office.”

6. Over the course of the past year, Stokes has been the subject of an investigation conducted by the Wisconsin Attorney General’s Office. That investigation remains pending.

7. Over the course of the past year, Stokes has also been the subject of an investigation conducted by outside counsel, retained by Portage County, into her performance as Portage County Treasurer which has found evidence of inefficiency, neglect of duty, official misconduct or malfeasance in office. The investigation has included interviews of multiple witnesses, as well as a review of documents, databases and emails relating to her work as the Portage County Treasurer.

8. For the reasons set forth below, “cause” exists as defined under Wis. Stat. § 17.001 to remove Stokes from office as Portage County Treasurer.

COUNT I: FAILURE TO COLLECT INTEREST DUE TO PORTAGE COUNTY FOR DELINQUENT PROPERTY TAX PAYMENTS CONSTITUTING MISCONDUCT IN PUBLIC OFFICE AND VIOLATION OF THE ETHICS CODE

A. Supporting Allegations

9. Wisconsin county treasurers have no statutory authority or discretion to waive interest for delinquent taxpayers after the statutory grace period has passed for their property tax payments. Stokes has known or should have known of this since becoming Portage County Treasurer in January 2003.

10. Despite this knowledge, Stokes has frequently and improperly waived interest certain taxpayers owed to Portage County, even though those taxpayers' property tax payments had been made to the Portage County Treasurer's Office after the statutory grace period had passed.

11. In order to waive these interest payments due to Portage County, Stokes would falsify or "backdate" certain payment and interest dates in the Portage County Treasurer database so that it would no longer appear that interest was due to Portage County for the delinquent tax payments.

12. In August of 2015, Stokes allowed her Deputy Treasurer, Amy Townsend, to waive interest Ms. Townsend owed to Portage County because of a delinquent property tax payment by manipulating dates in the Portage County Treasurer database. Stokes has since denied doing so.

13. The factual findings from the investigation regarding the improper waiving of interest found in the memorandum attached hereto as Exhibit A are incorporated herein by reference.

B. Charges

14. Stokes has intentionally and wrongfully waived interest that delinquent taxpayers owed to Portage County. Such activities constitute all of the following:

Misconduct in Public Office.

15. Under Wisconsin Stat. § 946.12, any public officer or public employee who does any of the following is guilty of a Class I felony:

- (1) Intentionally fails or refuses to perform a known mandatory, nondiscretionary, ministerial duty of the officer's or employee's office of employment within the time or in the manner required by law; or

(2) In the officer's or employee's capacity as such officer or employee, does an act which the officer or employee knows is in excess of the officer's or employee's lawful authority or which the officer or employee knows the officer or employee is forbidden by law to do in the officer's or employee's official capacity; or

(3) Whether by act of commission or omission, in the officer's or employee's capacity as such officer or employee exercises a discretionary power in a manner inconsistent with the duties of the officer's or employee's office or employment or the rights of others and with intent to obtain a dishonest advantage for the officer or employee or another; or

(4) In the officer's or employee's capacity as such officer or employee, makes an entry in an account or record book or return, certificate, report or statement which in a material respect the officer or employee intentionally falsifies[.]

Violation of the Code of Ethics for Portage County Public Officials

16. The Portage County Code of Ethics prohibits its Public Officials from engaging in the following misconduct:

3.6.1 (G). EQUAL TREATMENT

No employee or local public official shall grant special consideration, treatment or advantage to any person.

* * *

3.6.1 (H). CONFLICT OF INTEREST PROHIBITED; EXCEPTION

(1) Except as otherwise provided in sub. (2), no employee or local public official may . . . (iii) Use or attempt to use his or her employment or public position to influence or gain unlawful advantage or privileges for himself or others.

COUNT II: NEGLIGENCE OF DUTY

A. Supporting Allegations

17. On August 20, 2016, the Portage County Treasurer was to arrange for payment for all August Settlement amounts to the taxing jurisdictions, as well as the Stevens Point School District and Mid State Technical College.

18. Stokes was aware or should have been aware that such payments were due.

19. Stokes failed to arrange for the payment to several taxing jurisdictions (the Town of Almond, the Village of Amherst, the Village of Plover, and the Village of Whiting), including the Stevens Point School District and Mid State Technical College.

20. As a result of Stokes' failure, Portage County now owes these taxing jurisdictions, the Stevens Point School District and Mid State Technical College more than \$20,000.00 in interest payments pursuant to statute.

21. The factual findings from the investigation regarding the neglect of duty found in the memorandum attached hereto as Exhibit A are incorporated herein by reference.

B. Charges

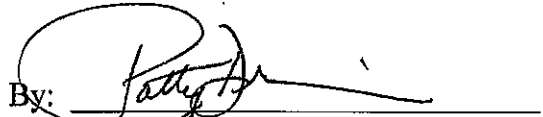
22. Stokes has neglected her official duties by failing to make the necessary payments to several taxing jurisdictions (the Town of Almond, the Village of Amherst, the Village of Plover, and the Village of Whiting), including the Stevens Point School District and Mid State Technical College, and by otherwise failing to attend to her duties as Portage County Treasurer during the work week, including implementing recommendations made by outside auditors.

REMOVAL REQUESTED

WHEREFORE, based on the allegations and charges contained herein, and incorporating by reference the factual findings in the memorandum attached hereto as Exhibit A, the undersigned hereby requests that the County Board proceed under Wis. Stat. §§ 17.09 and 17.16 to remove Stokes from her position as Portage County Treasurer upon the grounds that the acts and omissions of Stokes constitute inefficiency, neglect of duty, official misconduct, or malfeasance in office and, therefore, that there is "cause" for removal under Wis. Stat. §§ 17.001 and 17.10.

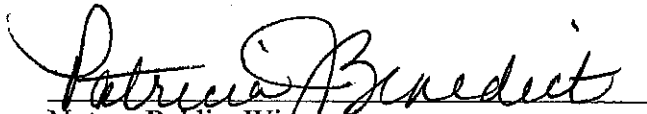
I hereby verify under oath that the factual matters set forth in these charges are true and correct based upon my own personal knowledge provided, however, that the factual matters set forth in the investigative materials appended to these charges are based upon the facts ascertained by the investigator and, based upon my reasonable inquiry as to such facts, are true and correct to the best of my knowledge, information and belief.

Dated: September 23, 2016

By: 
Patty Dreier

Subscribed and sworn to before me

this 23rd day of September, 2016


Notary Public, Wisconsin

My Commission: April 24, 2020

