

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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SENATOR WICKERSHAM: Any required notice.

SENATOR SCHIMEK: Any required notice.

SENATOR WICKERSHAM: Yes.

SENATOR SCHIMEK: Now, how far back does...do the delinquent taxes go in that case? Are they for the previous year's taxes or the year prior to that? I'm not sure that I know how soon these things can go up for sale.

SENATOR WICKERSHAM: Well, sale is...sale is different than the publication of notice, Senator. Each year...

SENATOR SCHIMEK: Right.

SENATOR WICKERSHAM: ...you would just sell the delinquent taxes for that year. The fact that property is included in the delinquent tax notice, in fact, frankly, I don't remember if the amount is published in the notice, but if it is I think it would include all prior delinquent taxes.

SENATOR SCHIMEK: So it could go back for several years possibly.

SENATOR WICKERSHAM: But it'd be an aggregate amount. I don't know that they list each year separately.

SENATOR SCHIMEK: Okay. Well, I'm just trying to get clear in my own mind if we started this publication next year and it was four to six weeks prior to the first Monday in March, does that then...are we talking about the delinquencies from the previous year? Is...that's what we're talking about.

SENATOR WICKERSHAM: Yes. For example, in 1999 you would publish the delinquencies for the prior tax year, 1997.

SENATOR SCHIMEK: Seven, right. And so, in effect, if somebody didn't, for some reason or another, pay their taxes in April of the previous year or August of the previous year, their taxes could be...have been running for almost 12 months or almost...I