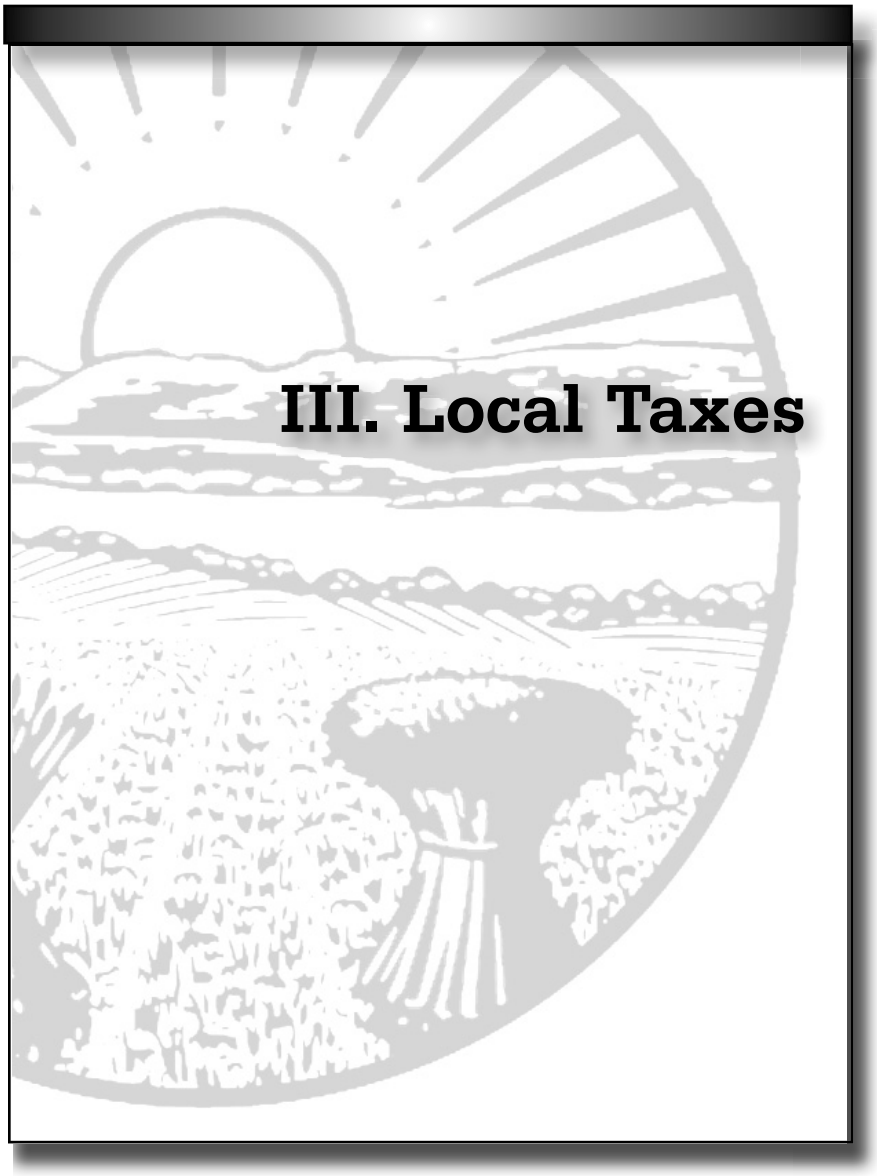

III. Local Taxes