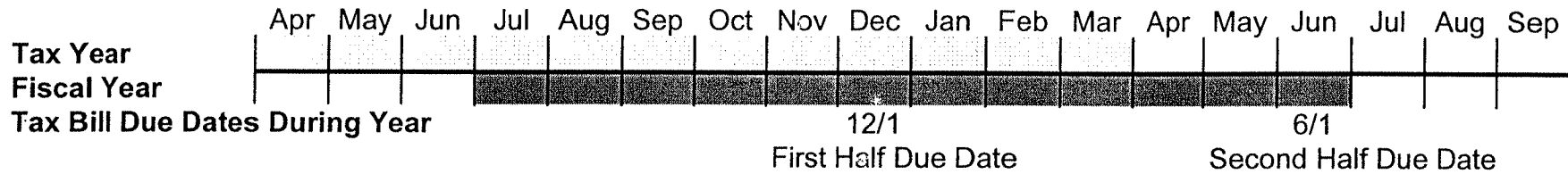


Comparison of Tax Year and Fiscal Year

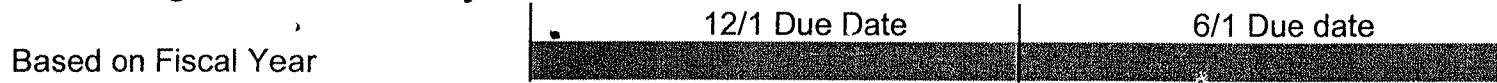
And the Period Covered by Tax Due Dates

TIME LINE:



PERIODS RELATED TO TAX DUE DATES:

Accounting Period Covered by Due Dates:



Period Covered for Proration of Taxes*:



*The apportionment of property taxes is a matter of agreement between the buyer and seller of real estate. The municipality and the state do not have an interest in the apportionment of property taxes between the buyer and seller. The buyer and seller are free to agree to any apportionment method which they may select.