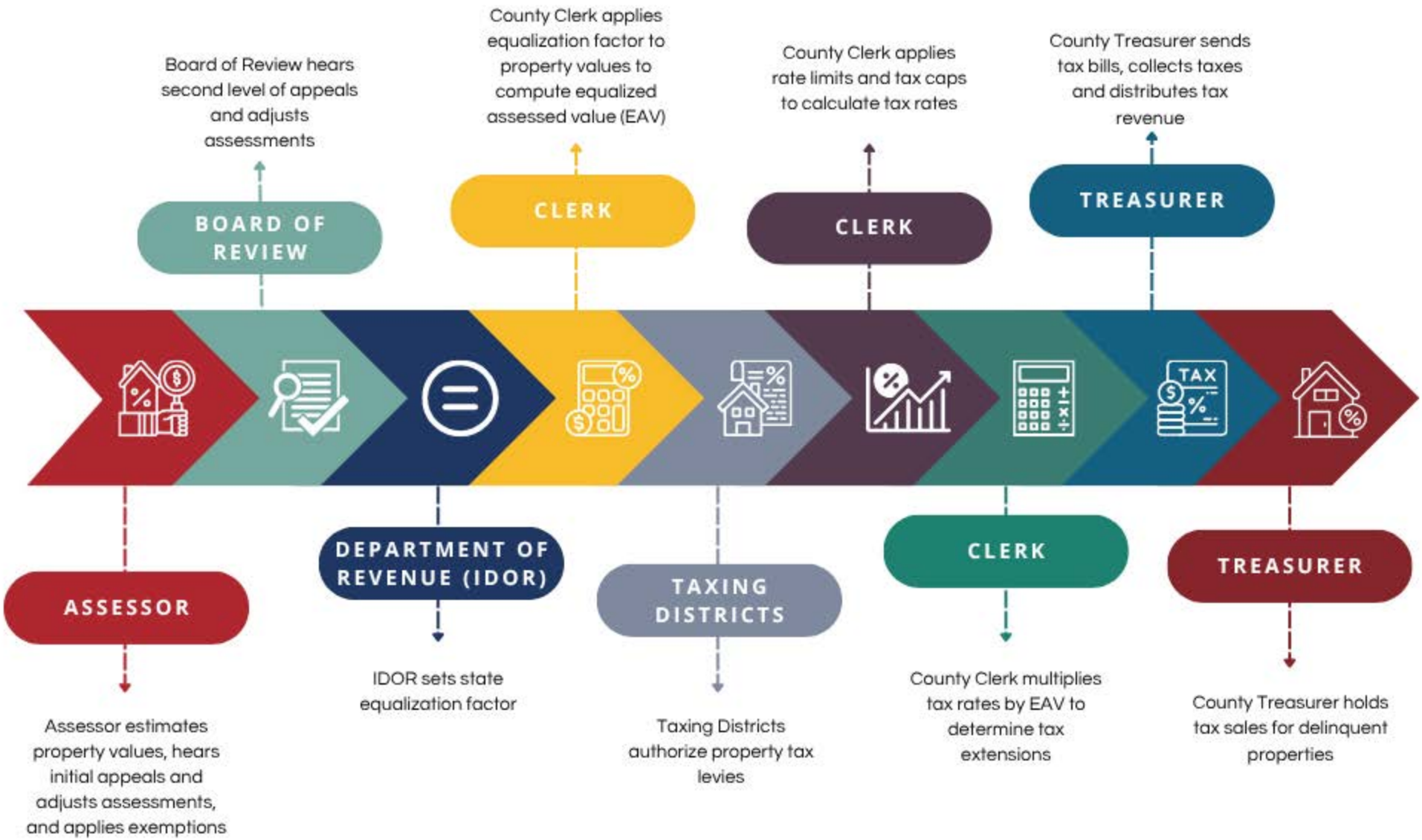PROPERTY TAX EXTENSION PROCESS