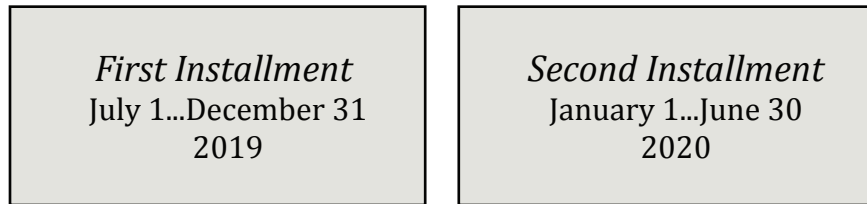


THE ESCROW FIRM

Tax Calendar



<i>Fiscal Year</i>																									
On July 1: One or both installments delinquent ADD 10% penalty.	<table border="1"> <tr> <td style="text-align: center;">July</td> <td>July 1: Beginning of fiscal year to July 1 of following year. July 1: Properties with delinquent taxes sold to State.</td> </tr> <tr> <td style="text-align: center;">August</td> <td>August (Late): Sales numbers assigned for delinquent taxes.</td> </tr> <tr> <td style="text-align: center;">September</td> <td>September (Last week): Tax bills mailed.</td> </tr> <tr> <td style="text-align: center;">October</td> <td></td> </tr> <tr> <td style="text-align: center;">November</td> <td>November 1: First Installment due.</td> </tr> <tr> <td style="text-align: center;">December</td> <td>December 10: First Installment delinquent.</td> </tr> <tr> <td style="text-align: center;">January</td> <td>January 1: Lien date/tax assessment.</td> </tr> <tr> <td style="text-align: center;">February</td> <td>February 1: 2nd Installment due.</td> </tr> <tr> <td style="text-align: center;">March</td> <td>March 1: Owners to be informed of new values. March 1: Taxes on unsecured roll due.</td> </tr> <tr> <td style="text-align: center;">April</td> <td>April 10: 2nd Installment delinquent. April 15: Last day to file homeowners, veterans, and senior citizen exemptions.</td> </tr> <tr> <td style="text-align: center;">May</td> <td></td> </tr> <tr> <td style="text-align: center;">June</td> <td></td> </tr> </table>	July	July 1: Beginning of fiscal year to July 1 of following year. July 1: Properties with delinquent taxes sold to State.	August	August (Late): Sales numbers assigned for delinquent taxes.	September	September (Last week): Tax bills mailed.	October		November	November 1: First Installment due.	December	December 10: First Installment delinquent.	January	January 1: Lien date/tax assessment.	February	February 1: 2nd Installment due.	March	March 1: Owners to be informed of new values. March 1: Taxes on unsecured roll due.	April	April 10: 2nd Installment delinquent. April 15: Last day to file homeowners, veterans, and senior citizen exemptions.	May		June	
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