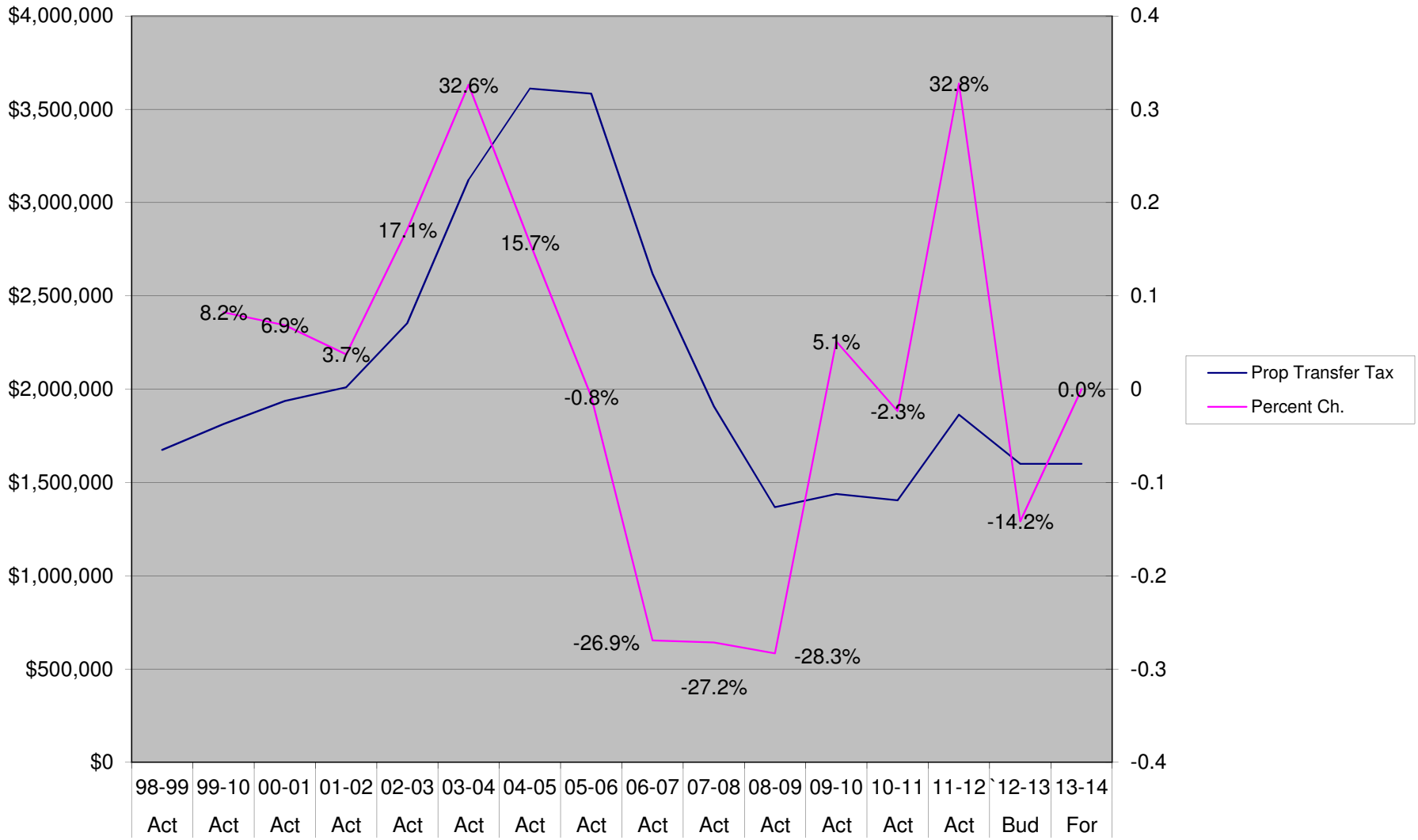ATTACHMENT 3
PROPERTY TRANSFER TAX TRENDS