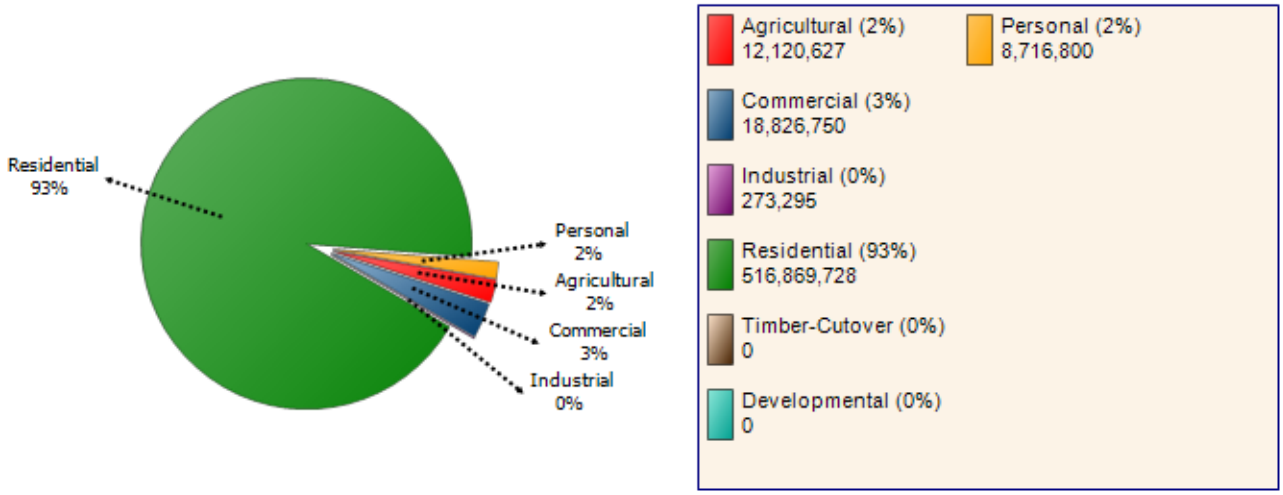Taxable Value by Class