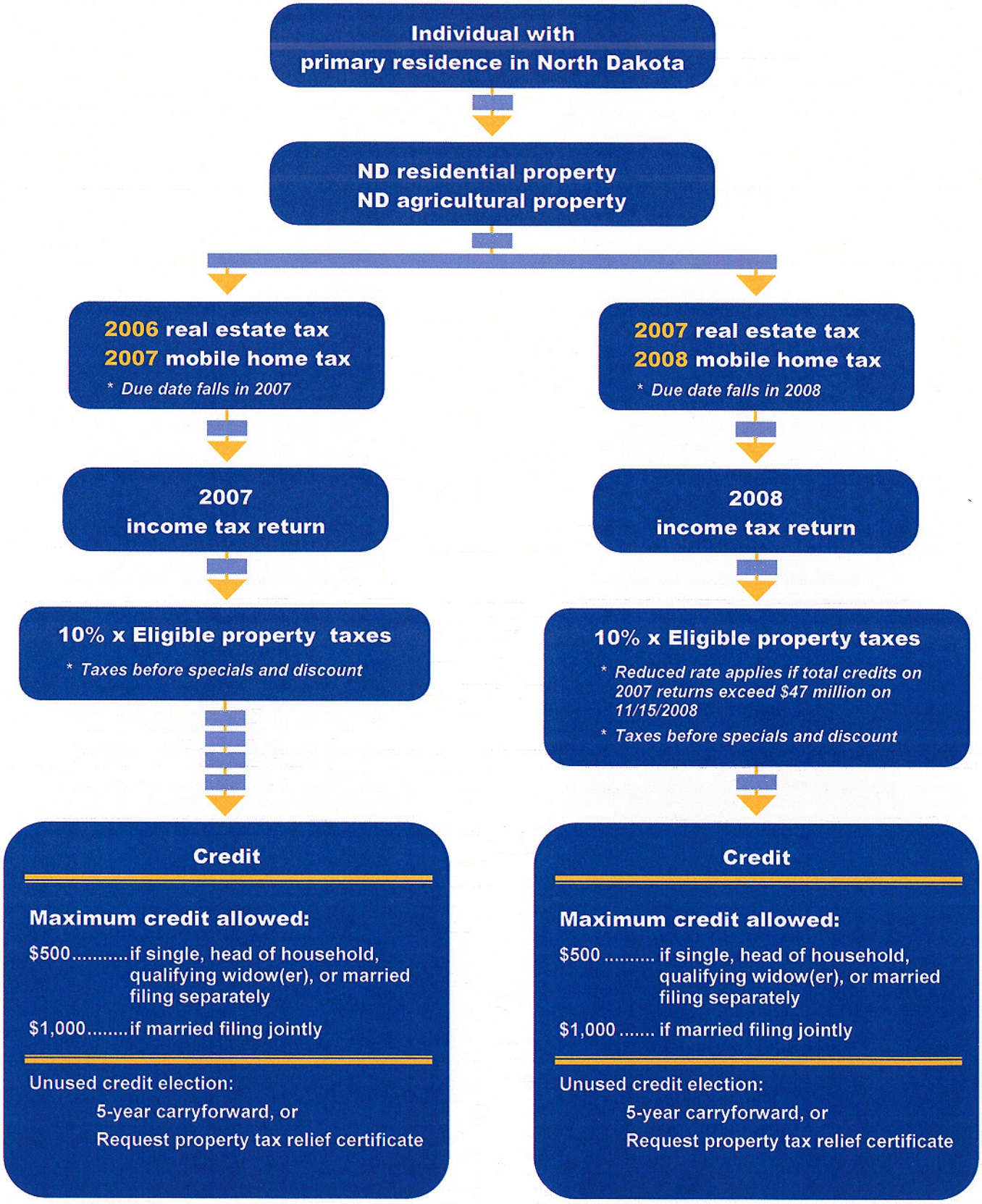Residential and Agricultural Property Income Tax Credit