

2022 CERTIFIED TOTALS

Property Count: 777

CTI - City of Tioga
ARB Approved Totals

5/17/2023 10:42:52AM

| Land | | Value | | | |
|----------------------------|------------|------------|-----------|---|-----------------|
| Homesite: | | 25,143,198 | | | |
| Non Homesite: | | 14,836,728 | | | |
| Ag Market: | | 13,587,875 | | | |
| Timber Market: | | 0 | | Total Land | (+) 53,567,801 |
| Improvement | | Value | | | |
| Homesite: | | 77,923,450 | | | |
| Non Homesite: | | 26,263,667 | | Total Improvements | (+) 104,187,117 |
| Non Real | | Count | Value | | |
| Personal Property: | | 96 | 4,928,572 | | |
| Mineral Property: | | 0 | 0 | | |
| Autos: | | 0 | 0 | Total Non Real | (+) 4,928,572 |
| | | | | Market Value | = 162,683,490 |
| Ag | Non Exempt | Exempt | | | |
| Total Productivity Market: | 13,482,504 | 105,371 | | | |
| Ag Use: | 30,491 | 74 | | Productivity Loss | (-) 13,452,013 |
| Timber Use: | 0 | 0 | | Appraised Value | = 149,231,477 |
| Productivity Loss: | 13,452,013 | 105,297 | | Homestead Cap | (-) 10,197,627 |
| | | | | Assessed Value | = 139,033,850 |
| | | | | Total Exemptions Amount (Breakdown on Next Page) | (-) 14,455,413 |
| | | | | Net Taxable | = 124,578,437 |

| Freeze | Assessed | Taxable | Actual Tax | Ceiling | Count | | |
|-----------------|-------------------|-------------------|------------------|------------------|------------|--------------------------------|----------------|
| DP | 1,963,686 | 1,963,686 | 5,761.77 | 5,761.77 | 14 | | |
| OV65 | 19,058,140 | 18,126,471 | 60,578.98 | 62,018.13 | 99 | | |
| Total | 21,021,826 | 20,090,157 | 66,340.75 | 67,779.90 | 113 | Freeze Taxable | (-) 20,090,157 |
| Tax Rate | 0.4412220 | | | | | | |
| | | | | | | Freeze Adjusted Taxable | = 104,488,280 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 527,366.03 = 104,488,280 * (0.4412220 / 100) + 66,340.75

Certified Estimate of Market Value: 162,683,490
 Certified Estimate of Taxable Value: 124,578,437

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2022 CERTIFIED TOTALS

Property Count: 777

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ARB Approved Totals

5/17/2023

10:45:05AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|-------|----------|-------------------|-------------------|
| DP | 14 | 0 | 0 | 0 |
| DV1 | 1 | 0 | 5,000 | 5,000 |
| DV3 | 1 | 0 | 10,000 | 10,000 |
| DV4 | 5 | 0 | 24,000 | 24,000 |
| DVHS | 5 | 0 | 1,123,251 | 1,123,251 |
| DVHSS | 1 | 0 | 170,888 | 170,888 |
| EX-XN | 5 | 0 | 108,528 | 108,528 |
| EX-XV | 25 | 0 | 12,951,280 | 12,951,280 |
| EX-XV (Prorated) | 1 | 0 | 39,420 | 39,420 |
| EX366 | 27 | 0 | 23,046 | 23,046 |
| OV65 | 109 | 0 | 0 | 0 |
| OV65S | 1 | 0 | 0 | 0 |
| SO | 1 | 0 | 0 | 0 |
| Totals | | 0 | 14,455,413 | 14,455,413 |

2022 CERTIFIED TOTALS

Property Count: 1

CTI - City of Tioga
Under ARB Review Totals

5/17/2023 10:42:52AM

| Land | Value | | | |
|----------------------------|------------|---------------------------|---|---------|
| Homesite: | 0 | | | |
| Non Homesite: | 283,140 | | | |
| Ag Market: | 0 | | | |
| Timber Market: | 0 | Total Land | (+) | 283,140 |
| Improvement | Value | | | |
| Homesite: | 0 | | | |
| Non Homesite: | 158,238 | Total Improvements | (+) | 158,238 |
| Non Real | Count | Value | | |
| Personal Property: | 0 | 0 | | |
| Mineral Property: | 0 | 0 | | |
| Autos: | 0 | 0 | Total Non Real | (+) |
| | | | Market Value | = |
| | | | | 441,378 |
| Ag | Non Exempt | Exempt | | |
| Total Productivity Market: | 0 | 0 | | |
| Ag Use: | 0 | 0 | Productivity Loss | (-) |
| Timber Use: | 0 | 0 | Appraised Value | = |
| Productivity Loss: | 0 | 0 | | 441,378 |
| | | | Homestead Cap | (-) |
| | | | Assessed Value | = |
| | | | | 441,378 |
| | | | Total Exemptions Amount (Breakdown on Next Page) | (-) |
| | | | | 0 |
| | | | Net Taxable | = |
| | | | | 441,378 |

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,947.46 = 441,378 * (0.441222 / 100)

| | |
|--------------------------------------|---------|
| Certified Estimate of Market Value: | 400,341 |
| Certified Estimate of Taxable Value: | 400,341 |
| Tax Increment Finance Value: | 0 |
| Tax Increment Finance Levy: | 0.00 |

2022 CERTIFIED TOTALS

CTI - City of Tioga

5/17/2023

10:45:05AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|-----------|--------|-------|-------|-------|
| | Totals | | | |

2022 CERTIFIED TOTALS

Property Count: 778

CTI - City of Tioga
Grand Totals

5/17/2023 10:42:52AM

| Land | | Value | | | |
|----------------------------|------------|------------|-----------|---|-----------------|
| Homesite: | | 25,143,198 | | | |
| Non Homesite: | | 15,119,868 | | | |
| Ag Market: | | 13,587,875 | | | |
| Timber Market: | | 0 | | Total Land | (+) 53,850,941 |
| Improvement | | Value | | | |
| Homesite: | | 77,923,450 | | | |
| Non Homesite: | | 26,421,905 | | Total Improvements | (+) 104,345,355 |
| Non Real | | Count | Value | | |
| Personal Property: | | 96 | 4,928,572 | | |
| Mineral Property: | | 0 | 0 | | |
| Autos: | | 0 | 0 | Total Non Real | (+) 4,928,572 |
| | | | | Market Value | = 163,124,868 |
| Ag | Non Exempt | Exempt | | | |
| Total Productivity Market: | 13,482,504 | 105,371 | | | |
| Ag Use: | 30,491 | 74 | | Productivity Loss | (-) 13,452,013 |
| Timber Use: | 0 | 0 | | Appraised Value | = 149,672,855 |
| Productivity Loss: | 13,452,013 | 105,297 | | Homestead Cap | (-) 10,197,627 |
| | | | | Assessed Value | = 139,475,228 |
| | | | | Total Exemptions Amount (Breakdown on Next Page) | (-) 14,455,413 |
| | | | | Net Taxable | = 125,019,815 |

| Freeze | Assessed | Taxable | Actual Tax | Ceiling | Count | |
|-----------------|-------------------|-------------------|------------------|------------------|------------|--|
| DP | 1,963,686 | 1,963,686 | 5,761.77 | 5,761.77 | 14 | |
| OV65 | 19,058,140 | 18,126,471 | 60,578.98 | 62,018.13 | 99 | |
| Total | 21,021,826 | 20,090,157 | 66,340.75 | 67,779.90 | 113 | Freeze Taxable (-) 20,090,157 |
| Tax Rate | 0.4412220 | | | | | |
| | | | | | | Freeze Adjusted Taxable = 104,929,658 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 529,313.49 = 104,929,658 * (0.4412220 / 100) + 66,340.75

Certified Estimate of Market Value: 163,083,831
 Certified Estimate of Taxable Value: 124,978,778

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

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CTI - City of Tioga
Grand Totals

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10:45:05AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|--------------|--------------|-------------------|-------------------|
| DP | 14 | 0 | 0 | 0 |
| DV1 | 1 | 0 | 5,000 | 5,000 |
| DV3 | 1 | 0 | 10,000 | 10,000 |
| DV4 | 5 | 0 | 24,000 | 24,000 |
| DVHS | 5 | 0 | 1,123,251 | 1,123,251 |
| DVHSS | 1 | 0 | 170,888 | 170,888 |
| EX-XN | 5 | 0 | 108,528 | 108,528 |
| EX-XV | 25 | 0 | 12,951,280 | 12,951,280 |
| EX-XV (Prorated) | 1 | 0 | 39,420 | 39,420 |
| EX366 | 27 | 0 | 23,046 | 23,046 |
| OV65 | 109 | 0 | 0 | 0 |
| OV65S | 1 | 0 | 0 | 0 |
| SO | 1 | 0 | 0 | 0 |
| Totals | | 0 | 14,455,413 | 14,455,413 |

2022 CERTIFIED TOTALS

Property Count: 777

CTI - City of Tioga
ARB Approved Totals

5/17/2023 10:45:05AM

State Category Breakdown

| State Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|------------|-------------------------------|-------|-------------------|--------------------|----------------------|----------------------|
| A | SINGLE FAMILY RESIDENCE | 458 | 279.6044 | \$3,548,450 | \$105,931,691 | \$94,550,300 |
| B | MULTIFAMILY RESIDENCE | 13 | 4.9549 | \$1,950 | \$5,059,838 | \$5,059,838 |
| C1 | VACANT LOTS AND LAND TRACTS | 62 | 40.8385 | \$0 | \$4,245,263 | \$4,245,263 |
| D1 | QUALIFIED OPEN-SPACE LAND | 31 | 628.0620 | \$0 | \$13,482,504 | \$30,491 |
| D2 | IMPROVEMENTS ON QUALIFIED OP | 6 | | \$0 | \$1,083,462 | \$1,083,462 |
| E | RURAL LAND, NON QUALIFIED OPE | 17 | 19.9390 | \$45,885 | \$3,224,765 | \$3,075,390 |
| F1 | COMMERCIAL REAL PROPERTY | 35 | 10.3888 | \$0 | \$9,860,660 | \$9,860,660 |
| J2 | GAS DISTRIBUTION SYSTEM | 2 | 0.0754 | \$0 | \$653,810 | \$653,810 |
| J3 | ELECTRIC COMPANY (INCLUDING C | 3 | | \$0 | \$1,002,031 | \$1,002,031 |
| J4 | TELEPHONE COMPANY (INCLUDI | 2 | 0.1722 | \$0 | \$119,415 | \$119,415 |
| J5 | RAILROAD | 1 | | \$0 | \$638,613 | \$638,613 |
| J7 | CABLE TELEVISION COMPANY | 1 | | \$0 | \$199,442 | \$199,442 |
| L1 | COMMERCIAL PERSONAL PROPE | 54 | | \$0 | \$2,090,865 | \$2,090,865 |
| L2 | INDUSTRIAL AND MANUFACTURIN | 2 | | \$0 | \$155,249 | \$155,249 |
| O | RESIDENTIAL INVENTORY | 58 | 15.4550 | \$0 | \$1,813,225 | \$1,813,225 |
| S | SPECIAL INVENTORY TAX | 1 | | \$0 | \$383 | \$383 |
| X | TOTALLY EXEMPT PROPERTY | 58 | 116.1243 | \$1,313,819 | \$13,122,274 | \$0 |
| | Totals | | 1,115.6145 | \$4,910,104 | \$162,683,490 | \$124,578,437 |

2022 CERTIFIED TOTALS

Property Count: 1

CTI - City of Tioga
Under ARB Review Totals

5/17/2023 10:45:05AM

State Category Breakdown

| State Code Description | Count | Acres | New Value | Market Value | Taxable Value |
|-----------------------------|---------------|--------|-----------|--------------|---------------|
| F1 COMMERCIAL REAL PROPERTY | 1 | | \$0 | \$441,378 | \$441,378 |
| | Totals | 0.0000 | \$0 | \$441,378 | \$441,378 |

2022 CERTIFIED TOTALS

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CTI - City of Tioga
Grand Totals

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State Category Breakdown

| State Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|------------|-------------------------------|-------|-------------------|--------------------|----------------------|----------------------|
| A | SINGLE FAMILY RESIDENCE | 458 | 279.6044 | \$3,548,450 | \$105,931,691 | \$94,550,300 |
| B | MULTIFAMILY RESIDENCE | 13 | 4.9549 | \$1,950 | \$5,059,838 | \$5,059,838 |
| C1 | VACANT LOTS AND LAND TRACTS | 62 | 40.8385 | \$0 | \$4,245,263 | \$4,245,263 |
| D1 | QUALIFIED OPEN-SPACE LAND | 31 | 628.0620 | \$0 | \$13,482,504 | \$30,491 |
| D2 | IMPROVEMENTS ON QUALIFIED OP | 6 | | \$0 | \$1,083,462 | \$1,083,462 |
| E | RURAL LAND, NON QUALIFIED OPE | 17 | 19.9390 | \$45,885 | \$3,224,765 | \$3,075,390 |
| F1 | COMMERCIAL REAL PROPERTY | 36 | 10.3888 | \$0 | \$10,302,038 | \$10,302,038 |
| J2 | GAS DISTRIBUTION SYSTEM | 2 | 0.0754 | \$0 | \$653,810 | \$653,810 |
| J3 | ELECTRIC COMPANY (INCLUDING C | 3 | | \$0 | \$1,002,031 | \$1,002,031 |
| J4 | TELEPHONE COMPANY (INCLUDI | 2 | 0.1722 | \$0 | \$119,415 | \$119,415 |
| J5 | RAILROAD | 1 | | \$0 | \$638,613 | \$638,613 |
| J7 | CABLE TELEVISION COMPANY | 1 | | \$0 | \$199,442 | \$199,442 |
| L1 | COMMERCIAL PERSONAL PROPE | 54 | | \$0 | \$2,090,865 | \$2,090,865 |
| L2 | INDUSTRIAL AND MANUFACTURIN | 2 | | \$0 | \$155,249 | \$155,249 |
| O | RESIDENTIAL INVENTORY | 58 | 15.4550 | \$0 | \$1,813,225 | \$1,813,225 |
| S | SPECIAL INVENTORY TAX | 1 | | \$0 | \$383 | \$383 |
| X | TOTALLY EXEMPT PROPERTY | 58 | 116.1243 | \$1,313,819 | \$13,122,274 | \$0 |
| | Totals | | 1,115.6145 | \$4,910,104 | \$163,124,868 | \$125,019,815 |

2022 CERTIFIED TOTALS

Property Count: 777

CTI - City of Tioga
ARB Approved Totals

5/17/2023 10:45:05AM

CAD State Category Breakdown

| State Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|---------------|----------------------------------|-------|-------------------|--------------------|----------------------|----------------------|
| A1 | REAL-RESIDENTIAL SINGLE FAMILY 1 | 436 | 261.0109 | \$3,548,450 | \$104,388,522 | \$93,225,660 |
| A2 | REAL-RESIDENTIAL MOBILE HOMES | 10 | 5.5895 | \$0 | \$812,822 | \$597,207 |
| A4 | REAL-OTHER IMPROVEMENTS WITH | 13 | 13.0040 | \$0 | \$730,347 | \$727,433 |
| B1 | REAL-RESIDENTIAL DUPLEXES | 12 | 4.9549 | \$1,950 | \$4,356,741 | \$4,356,741 |
| B2 | REAL-RESIDENTIAL APARTMENTS | 1 | | \$0 | \$703,097 | \$703,097 |
| C1 | REAL-VAC PLATTED LOTS-RESIDENT | 36 | 15.2414 | \$0 | \$1,594,741 | \$1,594,741 |
| C1C | REAL-VAC PLATTED LOTS - COMMER | 26 | 25.5971 | \$0 | \$2,650,522 | \$2,650,522 |
| D1 | REAL-ACREAGE WITH AG | 31 | 628.0620 | \$0 | \$13,482,504 | \$30,491 |
| D2 | FARM & RANCH IMPS ON AG QUALI | 6 | | \$0 | \$1,083,462 | \$1,083,462 |
| E | REAL-NON QUAL OPEN SPACE LAND | 17 | 19.9390 | \$45,885 | \$3,224,765 | \$3,075,390 |
| F1 | COMMERCIAL REAL PROPERTY | 35 | 10.3888 | \$0 | \$9,860,660 | \$9,860,660 |
| J2 | GAS DISTRIBUTION SYSTEM | 2 | 0.0754 | \$0 | \$653,810 | \$653,810 |
| J3 | ELECTRIC COMPANY (INCLUDING CC | 3 | | \$0 | \$1,002,031 | \$1,002,031 |
| J4 | TELEPHONE COMPANY (INCLUDING I | 2 | 0.1722 | \$0 | \$119,415 | \$119,415 |
| J5 | RAILROAD | 1 | | \$0 | \$638,613 | \$638,613 |
| J7 | CABLE TELEVISION COMPANY | 1 | | \$0 | \$199,442 | \$199,442 |
| L1 | COMMERCIAL PERSONAL PROPER | 39 | | \$0 | \$1,723,540 | \$1,723,540 |
| L2 | INDUSTRIAL PERSONAL PROPERTY | 2 | | \$0 | \$155,249 | \$155,249 |
| L4 | LEASE ACCOUNTS | 22 | | \$0 | \$367,325 | \$367,325 |
| O1 | RESIDENTIAL INVENTORY | 58 | 15.4550 | \$0 | \$1,813,225 | \$1,813,225 |
| S | | 1 | | \$0 | \$383 | \$383 |
| X | DO NOT USE | 58 | 116.1243 | \$1,313,819 | \$13,122,274 | \$0 |
| Totals | | | 1,115.6145 | \$4,910,104 | \$162,683,490 | \$124,578,437 |

2022 CERTIFIED TOTALS

Property Count: 1

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Under ARB Review Totals

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CAD State Category Breakdown

| State Code Description | Count | Acres | New Value | Market Value | Taxable Value |
|-----------------------------|-------|--------|-----------|--------------|---------------|
| F1 COMMERCIAL REAL PROPERTY | 1 | | \$0 | \$441,378 | \$441,378 |
| Totals | | 0.0000 | \$0 | \$441,378 | \$441,378 |

2022 CERTIFIED TOTALS

Property Count: 778

CTI - City of Tioga
Grand Totals

5/17/2023 10:45:05AM

CAD State Category Breakdown

| State Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|---------------|----------------------------------|-------|-------------------|--------------------|----------------------|----------------------|
| A1 | REAL-RESIDENTIAL SINGLE FAMILY 1 | 436 | 261.0109 | \$3,548,450 | \$104,388,522 | \$93,225,660 |
| A2 | REAL-RESIDENTIAL MOBILE HOMES | 10 | 5.5895 | \$0 | \$812,822 | \$597,207 |
| A4 | REAL-OTHER IMPROVEMENTS WITH | 13 | 13.0040 | \$0 | \$730,347 | \$727,433 |
| B1 | REAL-RESIDENTIAL DUPLEXES | 12 | 4.9549 | \$1,950 | \$4,356,741 | \$4,356,741 |
| B2 | REAL-RESIDENTIAL APARTMENTS | 1 | | \$0 | \$703,097 | \$703,097 |
| C1 | REAL-VAC PLATTED LOTS-RESIDENT | 36 | 15.2414 | \$0 | \$1,594,741 | \$1,594,741 |
| C1C | REAL-VAC PLATTED LOTS - COMMER | 26 | 25.5971 | \$0 | \$2,650,522 | \$2,650,522 |
| D1 | REAL-ACREAGE WITH AG | 31 | 628.0620 | \$0 | \$13,482,504 | \$30,491 |
| D2 | FARM & RANCH IMPS ON AG QUALI | 6 | | \$0 | \$1,083,462 | \$1,083,462 |
| E | REAL-NON QUAL OPEN SPACE LAND | 17 | 19.9390 | \$45,885 | \$3,224,765 | \$3,075,390 |
| F1 | COMMERCIAL REAL PROPERTY | 36 | 10.3888 | \$0 | \$10,302,038 | \$10,302,038 |
| J2 | GAS DISTRIBUTION SYSTEM | 2 | 0.0754 | \$0 | \$653,810 | \$653,810 |
| J3 | ELECTRIC COMPANY (INCLUDING CC | 3 | | \$0 | \$1,002,031 | \$1,002,031 |
| J4 | TELEPHONE COMPANY (INCLUDING I | 2 | 0.1722 | \$0 | \$119,415 | \$119,415 |
| J5 | RAILROAD | 1 | | \$0 | \$638,613 | \$638,613 |
| J7 | CABLE TELEVISION COMPANY | 1 | | \$0 | \$199,442 | \$199,442 |
| L1 | COMMERCIAL PERSONAL PROPER | 39 | | \$0 | \$1,723,540 | \$1,723,540 |
| L2 | INDUSTRIAL PERSONAL PROPERTY | 2 | | \$0 | \$155,249 | \$155,249 |
| L4 | LEASE ACCOUNTS | 22 | | \$0 | \$367,325 | \$367,325 |
| O1 | RESIDENTIAL INVENTORY | 58 | 15.4550 | \$0 | \$1,813,225 | \$1,813,225 |
| S | | 1 | | \$0 | \$383 | \$383 |
| X | DO NOT USE | 58 | 116.1243 | \$1,313,819 | \$13,122,274 | \$0 |
| Totals | | | 1,115.6145 | \$4,910,104 | \$163,124,868 | \$125,019,815 |

2022 CERTIFIED TOTALS

Property Count: 778

CTI - City of Tioga
Effective Rate Assumption

5/17/2023 10:45:05AM

New Value

| | |
|--------------------------|--------------------|
| TOTAL NEW VALUE MARKET: | \$4,910,104 |
| TOTAL NEW VALUE TAXABLE: | \$3,569,163 |

New Exemptions

| Exemption | Description | Count | 2021 Market Value | Exemption Amount |
|---------------------------------------|----------------|-------|-------------------|------------------|
| EX366 | HOUSE BILL 366 | 10 | | \$9,711 |
| ABSOLUTE EXEMPTIONS VALUE LOSS | | | | \$9,711 |

| Exemption | Description | Count | 2021 Market Value | Exemption Amount |
|--------------------------------------|-------------|-------|-------------------|------------------|
| OV65 | OVER 65 | 7 | | \$0 |
| PARTIAL EXEMPTIONS VALUE LOSS | | | | \$0 |
| NEW EXEMPTIONS VALUE LOSS | | | | \$9,711 |

Increased Exemptions

| Exemption | Description | Count | 2021 Market Value | Increased Exemption Amount |
|--|-------------|-------|-------------------|----------------------------|
| INCREASED EXEMPTIONS VALUE LOSS | | | | |
| TOTAL EXEMPTIONS VALUE LOSS | | | | \$9,711 |

New Ag / Timber Exemptions

| | | | |
|-----------------------------------|------------------|--|----------|
| 2021 Market Value | \$327,200 | | Count: 2 |
| 2022 Ag/Timber Use | \$1,161 | | |
| NEW AG / TIMBER VALUE LOSS | \$326,039 | | |

New Annexations

New Deannexations

Average Homestead Value

Category A and E

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 320 | \$243,114 | \$31,868 | \$211,246 |
| Category A Only | | | |

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 318 | \$243,339 | \$31,624 | \$211,715 |

2022 CERTIFIED TOTALS

CTI - City of Tioga
Lower Value Used

| Count of Protested Properties | Total Market Value | Total Value Used |
|-------------------------------|--------------------|------------------|
| 1 | \$441,378.00 | \$400,341 |