TAX COURT OF NEW JERSEY

ANNUAL REPORT OF THE PRESIDING JUDGE OF THE TAX COURT OF NEW JERSEY

JULY 1, 2025 - JUNE 30, 2026

The Tax Court of New Jersey
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I. INTRODUCTION

Due to stabilization of the public health crisis brought on by COVID, but also due to the preference, efficiency, and benefits of using various virtual platforms such as Zoom and TEAMS, the Tax Court continued to successfully conduct proceedings throughout the 2025-2026 court year in one of the three formats: in-person, virtual, and hybrid.

Similarly, electronic filings of pleadings in local property tax and state tax cases through eCourts Tax continued to be available for mandatory use by attorneys, and as an option for (and increasingly used by) self-represented litigants. Judges, chambers staff, and the Tax Court Management Office continue to use eCourts Tax to increase efficiencies in the processing and disposition of cases.

II. THE COURT

The Tax Court of New Jersey is a trial court with statewide but limited jurisdiction. The court was established by the Legislature on July 1, 1979, under Art. VI, § 1, ¶ 1 of the New Jersey Constitution, to hear matters relating to state and local tax assessments. The enabling legislation can be found in N.J.S.A. 2B:13-1 to -15. The court reviews the actions and determinations of assessors and county boards of taxation with respect to local property tax matters, and of the New Jersey Division of Taxation with respect to state tax matters.

The Tax Court affords taxpayers prompt impartial hearings and dispositions of their disputes with governmental taxing agencies by a qualified body of judges. The objectives of the court are to: (1) provide expeditious, convenient, equitable, and effective judicial review of state and local tax assessments, (2) create a consistent, uniform body of tax law for the guidance of taxpayers and tax administrators to promote predictability in tax law and its application, (3) make decisions of the court readily available to taxpayers, tax administrators and tax professionals, and (4) promote the development of a qualified and informed state and local tax Bar. During the forty-seven years of its existence, the court has succeeded in achieving substantially all these objectives.

Judges of the Tax Court are, from time to time, assigned to decide Superior Court cases in which their special expertise can be utilized. Examples of the types of Superior Court cases which are appropriate for Tax Court judges to hear include: (1) actions in lieu of prerogative writs seeking review of the conduct of municipal officials relating to the administration of tax laws or the duties of tax assessors and tax collectors, (2) appointment of a receiver for nonpayment of real property taxes, (3) review of assessments for municipal improvements or for properties under a tax abatement or PILOT program, and, (4) complex realty valuation issues in matrimonial cases.

Over the past forty-seven years, the court has disposed of hundreds of thousands of cases. The court's published opinions fill 34 volumes of the <u>New</u>

Jersey Tax Court Reports. The court's unpublished opinions are available on the judiciary's website for one year and collected by Rutgers Law School for inclusion in its free online library. The development of a body of legal precedent benefits the State and its taxpayers by facilitating the implementation of tax policy, as decided by our Legislature and Governor, and providing a reliable structure in which to resolve tax conflicts.

During the 2025-2026 court year, twelve judges were assigned to the Tax Court: Hon. Mala Sundar (Presiding Judge), Hon. Joseph M. Andresini (P.J.T.C., ret'd on recall), Hon. Christine M. Nugent (but see below), Hon. Mary Siobhan Brennan, Hon. Joshua D. Novin, Hon. Mark Cimino, Hon. Michael J. Gilmore, Hon. Joan Bedrin Murray (but see below), Hon. Michael J. Duffy, Hon. Fredrick C. Raffetto, Hon. Jill C. McNally (see below) and Hon. Patrick DeAlmeida (t/a to the Appellate Division).

Judge Nugent retired from the Bench effective January 30, 2026. Judge Murray retired from the Bench effective June 17, 2026. Judge McNally was sworn in as Tax Court Judge on March 9, 2026, filling the vacancy left by Judge Fiamingo in April 2024.

The Tax Court Judges maintained chambers and heard cases in Newark (all judges except Judges Sundar, Gilmore, and Cimino) and in Trenton (Judges Sundar, Gilmore, and Cimino). Each Judge is assigned local property tax cases from specific geographic areas, which can change from year-to-year depending on the volume of the local property cases filed. The Presiding Judge assigns state tax cases.

Tax Court Judges meet regularly to discuss substantive and procedural developments in the tax field. In addition, the Judges review and vote in favor of opinions authored by Tax Court judges for publication in the New Jersey Tax Court Reports. These meetings, over the years, have proven to be very helpful to all the Tax Court Judges, but have been exceptionally helpful to judges newly appointed to the court. The court's published opinions have been equally helpful to the practitioners as precedential guidance regarding specific issues.

The court also encourages and actively promotes bench-bar gatherings. In December of 2025, through the NJ State Bar Association's Tax Section, three judges joined the panel comprising members of the local property tax Bar and a tax assessor, highlighting "hot topic" areas in local property tax. The presentation (in-person and virtual) was very well-received, so much so that we were invited to participate in a similar panel presentation (on different topics) in December of 2026. Additionally, the Presiding Judge is invited to speak at all major annual events held by the local property tax administrators (such as the Association of Municipal Assessors of New Jersey (AMANJ), the New Jersey Association of County Tax Boards, and the Southern NJ Chapter of the Appraisal Institute) which she attends (at times with another judge). The Villanova State & Local Tax Forum, which deals primarily with state tax issues, has also included the New Jersey Tax Court judges in their panels.

Table 1 categorizes filings and dispositions for the 2025-2026 court year. The analysis represents Tax Court cases only and does not include Superior Court cases or miscellaneous tax applications handled by Tax Court Judges. An examination of the table shows that 99% of the court's cases involve local property tax. The remaining 1% concern final determinations of state taxes by the Director, Division of Taxation ("Director") such as gross income tax, corporation business tax, sales and use tax, transfer inheritance tax, homestead rebate cases. Also included are challenges to the annual equalization tables and school aid ratios because they are promulgated by the Director even though the ratios are used solely for local property tax purposes. While quantitatively smaller, these cases often involve complex legal questions requiring significant time and judicial resources.

TABLE 1
TAX COURT OF NEW JERSEY CATEGORIES OF
CASES FILED COURT YEAR 2025-2026

A. Cases filed by general category	
Local property tax cases	10,523
State tax and Equalization Table cases	115
Total	10,638
B. Local property tax cases filed	
Regular cases	7,838
Small Claims cases	2,685
Total	99%
C. State Tax and Equalization table cases filed	
State tax cases (other than Homestead Rebate and related types)	88
Homestead Rebate and Related types	8
Equalization Table cases	19
Total	1%

An additional 211 previously closed cases were reinstated during the court year, bringing the total number of new cases to 10,638. More detailed Tax Court statistics for the 2025-2026 court year can be found in the Appendix.

III. THE TAX COURT MANAGEMENT OFFICE

The Tax Court Management Office is the administrative arm of the Tax Court. Jeffrey T. Gallus is the Clerk/Administrator. He was sworn in on December 14, 2023. On October 31, 2025, the Tax Court noted the retirement of Lynne E. Allsop following more than fifty-two years of service to the New Jersey Judiciary, including thirty-two years with the Tax Court of New Jersey. Ms. Allsop served with distinction throughout her tenure and provided longstanding leadership, sound judgment, and a deep commitment to the fair administration of justice. Her extensive institutional knowledge and dedicated public service contributed significantly to the work of the court and to the Judiciary as a whole. The court expresses its appreciation for Ms. Allsop's many years of exemplary service and her enduring contributions to the administration of justice. Ms. Allsop's successor, Naglaa Elsayed, was sworn in as Deputy Clerk effective January 15, 2026.

The Management Office provides the support services necessary for the efficient functioning of the court. It is responsible for case-flow management, record keeping, and case management functions necessary to move cases to disposition, as well as managing resources to support the judges and support staff in the two locations.

Two case management teams are responsible for docketing, screening, data processing, calendaring, records management, and administrative support. The Management Office accepts and dockets paper filings, processes all eCourts Tax complaints electronically filed, assigns local property and state tax cases, prepares calendars and judgments, responds to attorney and litigant inquiries, and provides procedural guidance.

During the court year the Management Office continued to work closely with the Judiciary's business analysts and IT unit to oversee enhancements to eCourts Tax. Procedural transparency remains at the forefront of the Tax Court's operations for all court users. In doing so, the Automated Trial Court Services Unit (ATCSU) and Information Technology Office (ITO), after our request and with our input, implemented updates to the local property complaint and proof of service templates generated by eCourts.

A priority for the Management Office continues to be reviewing the court's operations and implementing changes to accommodate changes in tax law and electronic filing. These changes result in improved efficiency in operations, including a reduction of data entry by staff, increased efficiency in issuing judgments, and a reduction in costs. One of the most significant priorities for Tax Court Judges and staff is to ensure that the Tax Court Management System (TCMS) fully meets the standards and demands of today's technological abilities and expectations. Tax Court is collaborating with ATCSU and the ITO to transition to a new platform. Meetings have been held with ATCSU and ITO to rewrite the TCMS. Over time, the project has evolved, with the project leads ultimately deciding to develop a cloud-based solution.

Until her retirement in October of 2025, Deputy Clerk Lynne Allsop played a pivotal role in supporting ATCSU and ITO by sharing her in-depth knowledge of the current system's operations and behind-the-scenes complexities. Her expertise, particularly with Sybase, has enabled both teams to deepen their understanding of the critical business practices essential for developing the new system. Following

Ms. Allsop's retirement, Clerk Gallus and Deputy Clerk Elsayed assumed this responsibility and have continued to champion the project as it makes substantial progress.

To assist users with navigating eCourts Tax, the Tax Court website includes links to instructions and information regarding the electronic filing program. Additionally, various reports and information are available to provide timely and efficient service to litigants and the public. For example, the court provides a monthly report on judgments entered and a daily report of new cases filed and of cases pending. Other information available on the court's website includes published and unpublished Tax Court opinions, notices regarding important changes to Tax Court policies, all state and local property Tax Court forms, the Rules of the Tax Court (Part VIII), a small claims handbook, the Tax Court's standard form interrogatories, as well as the Annual Reports of the Presiding Judge, and the Biennial Reports of the Supreme Court Committee on the Tax Court. Links to the State's twenty-one county boards of taxation are also available online.

IV. CASELOAD

A. Filings and Dispositions

Table 2 in the Appendix (page a) summarizes the history of filings and dispositions of Tax Court cases from court years 2015-2026. During the 2025-2026 court year, the Tax Court docketed 10,427 new cases and disposed of 11,449 cases as of June 30, 2026. Although new filings were below the prior year's total, they remained above the levels seen in earlier years following the pandemic. At the start of the 2025-2026 court year, the court's inventory of cases was 32,174. That number decreased to an inventory of 31,358 by the close of the court year. These figures do not include miscellaneous tax applications and Superior Court cases assigned to Tax Court Judges. Inventory of cases at the close of the court year constitutes approximately two years of dispositions at the current rate of disposition. That is consistent with our objective of closing standard track cases within eighteen months to two years after filing. As of the last day of the 2025-2026 court year, 46% of the court's caseload was in "backlog" (cases over two years old). Included in this backlog are 1,431 cases that are marked *Inactive* after the New Jersey Supreme Court's decision in Verizon New Jersey, Inc. v. Hopewell Borough. Since last year's annual report, 255 complaints involving Verizon have been withdrawn. Mandatory in-court settlement conferences were conducted by the Presiding Judge for cases in three counties, which resulted in 56 cases being settled and scheduled on a stipulation calendar. Several similar mandatory conferences are expected to be scheduled in the upcoming months.

Judge Andresini, P.J.T.C. (ret'd on recall) has continued to mediate several complex local property tax cases and has procured the parties' agreement to settle the same. As before, most of these cases involve backlogged cases. Our in-house local property tax mediations, 99.9% of which are conducted by Judge Andresini, at no cost to the parties, have contributed significantly to the settlement of complex and chronologically older cases. The Bar has continued to express appreciation for these mediation efforts and requests in this regard have continued to increase. The real estate appraisers and assessors have also expressed similar appreciation, including at their annual meetings organized by the AMANJ and at seminars presented by the Tax Court via the New Jersey State Bar Association.

B. Productivity

Table 3 in the Appendix (Page b) indicates the number of dispositions per Tax Court Judge per year for the past twelve years. Dispositions per Judge in the past have been significant. Fluctuations in dispositions and caseloads per judge are a result of the shrinking inventory of the pending caseload and changes to the number of judges assigned to Tax Court.

It should be noted that dispositions are not the sole measure of the quantity and quality of the court's work. For instance, while it is Judge Andresini who is instrumental in obtaining the settlements, the dispositions of the same via judgments are attributed to the judge assigned the matter(s). Thus, what is of significance is the court's management of cases, as a team, towards resolution of a case. Since taxes involve the public fisc, effective case management is of crucial importance, thus, constitutes a truer measure of a judge's efficiency.

The court has developed a significant body of law through published opinions reported in Volumes 1 through 34 of the New Jersey Tax Court Reports. The published opinions reflect a fraction of the written and oral opinions issued by Tax Court Judges during the 2025-2026 court year. A description of the most significant Tax Court opinions, as well as significant published opinions of appellate courts, follows.

C. Decisions

Supreme Court of the United States

During the 2025-2026 court year, no petitions for certiorari were filed with the United States Supreme Court for a case that originated in the Tax Court.

Supreme Court of New Jersey

At the start of the 2025-2026 court year, no appeals originating in the Tax Court were pending in the Supreme Court of New Jersey.

Superior Court, Appellate Division

During the 2025-2026 court year, 10 appeals from Tax Court decisions were filed with the Superior Court, Appellate Division. Table 4 provides the number of Tax Court cases appealed to the Appellate Division for the previous twelve years. The Appellate Division decided 6 Tax Court cases in the 2025-2026 court year, with the disposition breakdown detailed in Table 5. Appellate Division opinions in appeals from Tax Court matters are published in either the New Jersey Superior

Court Reports or the New Jersey Tax Court Reports.

There was one significant opinion issued by the Superior Court, Appellate Division, during the 2025-2026 court year in cases that originated in the Tax Court:

> Adel v. Borough of Deal (decided 04/13/26): The higher court affirmed the Tax Court's reported decision that a county board's judgment which does not change the appealed assessment on grounds the taxpayer did not overcome the assessment's presumptive correctness, is not one that determines value. Therefore, such a judgment cannot qualify as a base year judgment for purposes of application of the Freeze Act.*
>
> * The opinion, while unpublished in the Superior Court Reports, was approved for publication in the Tax Court Reports. See R. 1:36-3.

Tax Court

Published Tax Court opinions are reported in the New Jersey Tax Court Reports. As of the date of this report, there are 34 volumes of the New Jersey Tax Court Reports.

(1) Local Property Tax Cases

The following published opinions of the Tax Court were the most significant for the 2025-2026 court year:

> One Main St. Edgewater, LLC v. Edgewater (decided 04/27/2026): in a mixed-use property, predominant use test is the appropriate standard for determining a property's classification for local property tax assessment purposes.
>
> Mt. Freehold BPE et al. v. Freehold (decided 02/27/2026): an unknowing, inadvertent mistake in electronically inputting the full and true monthly income generated by the properties at issue, instead of that amount multiplied by twelve, i.e., the annual amount, does not make

the responses "false" for purposes of N.J.S.A. 54:4-34 (aka Chapter 91). The word "false" under Chapter 91 should be interpreted as a deliberate intent to falsify or misreport information, i.e., with knowledge of the same.

G.S. Realty Corp. v. Brick (decided 02/26/2026): In a phased expandable condominium project, the assessor appropriately assessed the unannexed phases as owned by plaintiff, since they do not constitute condominium common elements. The court rejected plaintiff's argument that New Jersey's condominium taxing statute, N.J.S.A. 46:8B-19, obligates unit owners to pay the taxes for the unannexed phases.

(2) State Tax Cases

The following published opinions of the Tax Court were among the most significant for the 2025-2026 court year:

Kishan v. Dir., Div. of Taxation (decided June 16, 2026): the statute imposing sales tax on "prepared food" and defines that phrase as meaning food sold with eating utensils provided by the seller, is constitutional. However, defendant's formula in the accompanying regulation in determining whether eating utensils are deemed to be provided by the seller, extended beyond the bounds of the statute it is intended to supplement, and was therefore invalid.

Pepe Foods & Spirits, Inc. v. Dir., Div. of Tax'n, (decided 06/15/2026): taxpayer's claim for refund of taxes collected by defendant via a certificate of debt, was untimely and cannot prevail under the controlling statutes, N.J.S.A. 54:49-14(a) or (b). Nor is the remedy of equitable tolling appropriate.

The Klein Charitable Remainder Unitrust v Dir., Div. of Tax'n, (decided 06/04/2026): only a charitable trust which has exclusively charitable beneficiaries is exempt from paying gross income tax. Thus, the income of a trust which is created to benefit charitable and noncharitable beneficiaries is taxable.

Estate of Monihan v. Dir., Div. of Tax'n (decided 01/14/2026):

defendant can reclassify taxpayer's business income (commissions from sale/rental of real estate) as wages, and is not precluded by the Real Estate License Act, N.J.S.A. 45:15-1 et seq., which requires that a real estate agent or broker's contractual agreement to be treated as an independent contractor must control "notwithstanding any other law, rule, or regulation to the contrary."

V. SUPREME COURT COMMITTEE ON THE TAX COURT

The Supreme Court Committee on the Tax Court is comprised of judges, members of the tax bar, tax administrators at the municipal, county and state levels, representatives of taxpayers' and tax professionals' organizations and others concerned with the administration and review of tax laws in New Jersey. During this court year, the committee held well-attended meetings to discuss issues related to the review of state and local tax assessments, including practice before the Tax Court, operation of the court, proposed rule amendments and legislation. Since no other such forum exists in the State of New Jersey, the Supreme Court Committee on the Tax Court affords a unique opportunity for taxpayers, those who represent taxpayers and those who administer and review tax laws, to meet and discuss common problems and ways to improve the state and local tax system. These committee discussions have resulted in better understanding and coordination among the groups represented by the participants. The committee also provides a means of communication between the Supreme Court and the tax community. The committee fulfills a vital role in its advisory capacity by developing and recommending rule changes affecting the operation of the court. The committee meets regularly and will next issue a report in January 2028.

CONCLUSION

During the past forty-seven years, the overall mission of the Tax Court, to provide prompt and impartial hearings and dispositions of tax disputes, has remained steadfast and unyielding. The Tax Court successfully continued conducting in-person, fully remote and hybrid events throughout the 2025-2026 court year, furthering this mission. The Judges and Tax Court staff worked diligently to accomplish the work of the court. Their efforts have been efficient and of very high quality. I am satisfied that the public has been well served. The work of the court has substantially assisted in the administration of the tax laws of the State and aided taxpayers, tax practitioners and tax administrators by contributing to the development of a consistent body of tax law for their guidance.

Respectfully submitted,

/s/ Mala Sundar

Hon. Mala Sundar, P.J.T.C.

Date Submitted: August 25, 2026

TABLE 2

HISTORY OF TAX COURT FILINGS AND DISPOSITIONS

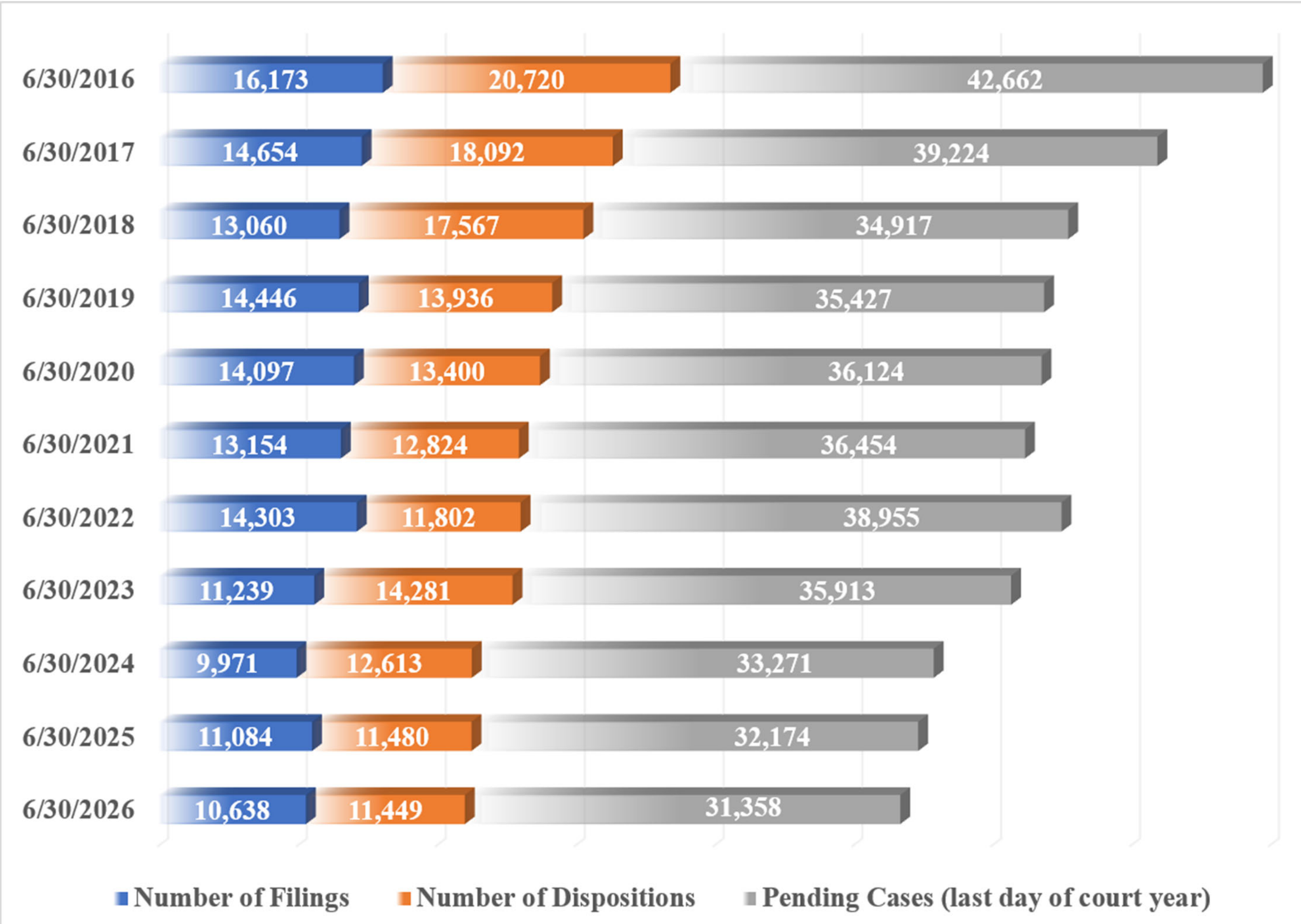

TABLE 3

TAX COURT OF NEW JERSEY PRODUCTIVITY -DISPOSITIONS PER JUDGE 2015-2026

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period	# of Judges (full time equivalents)	Dispositions per Judge
6/30/15	47,209	16,173	20,720	42,662	8 – Novin appointed 8/14	*2,590
6/30/16	42,662	14,654	18,092	39,224	8.25 – Cimino appointed 7/15 (Partial Caseload)	2,193
6/30/17	39,224	13,260	17,567	34,917	8.75 - Gilmore appointed 1/17; Cimino (Partial Tax)	2,008
6/30/18	34,917	14,446	13,936	35,427	9 – Orsen appointed 7/5/17; Murray appointed	1,548
6/30/19	35,427	14,097	13,400	36,124	8.75 - Cimino/Fiamingo/Murray Partial Tax;	1,531
6/30/20	36,124	13,154	12,824	36,454	8.75 - Cimino/Fiamingo/Murray/Novin Partial Tax	1,466
6/30/21	36,454	14,303	11,802	38,955	8 - Cimino/Fiamingo/Novin Partial Tax; Murray Partial Tax until 1/2021; Andresini retired 1/2021	1,475
6/30/22	38,955	11,239	14,281	35,913	9 – Cimino/Fiamingo Partial Tax; Andresini on recall	1,587
6/30/23	35,913	9,971	12,613	33,271	9 – Cimino/Fiamingo Partial Tax; Andresini on recall; Duffy appointed 4/23	1,401
6/30/24	33,271	10,247	10,948	32,570	10 – Cimino Partial until 9/23; Fiamingo Partial Tax; Andresini on recall; Bianco retired 7/23; Fiamingo retired 4/24	1,095
6/30/25	32,570	11,084	11,480	32,174	10 – Orsen retired 7/24; Raffetto appointed 1/25	1,148
6/30/26	32,174	10,638	11,449	31,358	8 – Nugent retired 1/26; Murray retired 6/26; Andresini on recall; McNally appointed 3/26	1,431

* Corrected error reported in 2014-2015 annual report.

TABLE 4

TAX COURT CASES APPEALED TO THE APPELLATE DIVISION 2015-2026

Court Year	Number of Cases
2014-2015	23
2015-2016	32
2016-2017	39
2017-2018	22
2018-2019	30
2019-2020	29
2020-2021	10
2021-2022	15
2022-2023	16
2023-2024	6
2024-2025	7
2025-2026	10

TABLE 5

ACTIONS TAKEN BY APPELLATE DIVISION ON TAX COURT CASES
COURT YEAR 2025-2026

Action	Number of Cases
Affirmed	**1**
Reversed	**0**
Reverse and Remand	**0**
Remand	**0**
Dismissed	**0**
Withdrawn	**0**
Motion for Leave to Appeal denied	**5**
Total Dispositions	**6**

TABLE 6

TAX COURT CASES PENDING, FILED AND DISPOSED
COURT YEAR 2025-2026

	Local Property Tax	State Tax	Equalization & related cases	Totals
Cases pending as of first day of period	31,890	284	0	32,174
New cases filed during period	10,313	95	19	10,427
Reinstated	210	1	0	211
Subtotal	42,413	380	19	42,812
Cases disposed	11,320	110	19	11,449
Pending	31,088	270	0	31,358

TABLE 7

CHARACTER OF COMPLAINTS FILED
COURT YEAR 2025-2026

		FILED	REINSTATED
1.	Local Property Tax	FILED	REINSTATED
	Regular	7,652	186
	Small Claims	2,661	24
	Totals	10,313	210
2.	Other than Local Property Tax (STATE)		
	Regular	67	1
	Small Claims	47	0
	Totals	114	1
	Grand Totals	10,427	211

Type of State Tax

Certificate of Debt	3	
Corporation Business	11	
Docketed judgment	1	
Emergency Response Fee	1	
Fair Homestead Rebate	1	
Gross Income	24	1
Inheritance Tax	6	
Litter Control Tax	12	
Mansion Tax	5	
Motor Fuel Sales	1	
Property Tax Reimbursement	6	
Realty Transfer Fee	4	
Responsible Person Status	4	
Retail Gross Receipts	1	
Sales and Use	9	
School Aid (Table of Equalization Valuation)	19	
Senior Freeze	1	
State tax (live out of state)	1	
Tobacco Prod Wholesale Sales & Use	3	
Use Tax	1	
TOTALS	114	1

TABLE 8

LOCAL PROPERTY TAX COMPLAINTS FILED BY COUNTY
2019 - 2026

	6/30/19	6/30/20	6/30/21	6/30/22	06/30/23	06/30/24	06/30/25	06/30/26
Atlantic	342	273	291	171	137	85	117	122
Bergen	2332	2374	2368	2061	2029	1878	1854	1737
Burlington	270	235	242	142	150	154	144	156
Camden	173	216	204	142	135	127	220	226
Cape May	81	71	75	55	63	56	51	56
Cumberland	36	50	29	49	36	24	27	25
Essex	2917	2694	2781	1848	1472	1482	1706	1731
Gloucester	121	123	95	75	101	73	107	86
Hudson	1453	1229	1455	1378	1275	1555	1506	1596
Hunterdon	51	47	85	82	69	61	55	55
Mercer	323	361	327	251	226	244	240	218
Middlesex	895	945	1038	581	628	532	600	637
Monmouth	1037	933	874	695	781	761	771	775
Morris	932	853	1032	660	634	636	622	571
Ocean	507	448	596	417	377	416	396	418
Passaic	812	556	1035	922	401	821	795	654
Salem	29	33	26	24	19	11	23	14
Somerset	298	234	235	196	233	230	261	240
Sussex	141	128	138	58	57	72	99	76
Union	1117	1180	1217	1297	925	867	1348	1096
Warren	58	49	89	59	84	39	32	34
TOTALS	13,925	13,032	14,232	11,163	9,832	10,124	10,974	10,523