



\* Payment made in full are due August 20th. Taxes delinquent if not postmarked by due dates (Aug. 21 or Feb 21).

\*\*If you are closing any relinquished properties between 10/18 and 12/31, you must receive your replacement property the earlier of 180 days after the date of relinquished property transfer or the due date of the exchangers tax returns for the taxable year. **(Provided by: Julie Tumbaga, VP, Hawaii Regional Manager, OREXCO 1031 Exchange, [www.orecxo1031.com](http://www.orecxo1031.com))**

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