STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petitions of **HEBARON ENTERPRISES, ORRIN M.C. HEIN, HOLLY HEIN MCCUTCHEN AND MELVIN KLEIN** for Revision of Determinations or for Refund of Tax on Gains Derived from Certain Real Property Transfers under Article 31-B of the Tax Law.	:	DETERMINATION DTA NO. 812751 THROUGH 812763

Petitioners, Hebaron Enterprises, Orrin M.C. Hein, Holly Hein McCutchen and Melvin Klein, c/o Larry Levine, 1700 York Avenue 1T, New York, NY 10128, filed petitions for revision of determinations or for refund of tax on gains derived from certain real property transfers under Article 31-B of the Tax Law.

A hearing was held before Joseph W. Pinto, Jr., Administrative Law Judge, at the offices of the Division of Tax Appeals, 500 Federal Street, Troy, New York, on June 15, 1995 at 1:15 P.M., with all briefs to be submitted by September 8, 1995, which date began the six-month period for the issuance of this determination. Petitioners appeared by Richard L. O'Toole, Esq. The Division of Taxation appeared by Steven U. Teitelbaum, Esq. (Kenneth J. Schultz, Esq., of counsel).

ISSUE

Whether the Division of Taxation properly aggregated the consideration received upon the transfer of 13 parcels of real property pursuant to Tax Law § 1440(7) thereby subjecting the transfer of said parcels to the real property gains tax.

FINDINGS OF FACT

On June 15, 1995, the parties entered into a Stipulation of Facts with regard to the instant matter. The nine paragraphs constituting the Stipulation have been incorporated into the Findings of Fact below. In addition, petitioners submitted six proposed findings of fact which have been incorporated into the Findings of Fact below, to the extent they were not duplicative of the stipulated facts or irrelevant and/or immaterial.

1. On June 11, 1992, the New York City School Construction Authority ("NYCSCA"), by its powers of eminent domain, filed a Notice of Acquisition and a Notice of Entry in the Supreme Court of New York, County of Queens, and acquired all of the lots comprising Tax Block 15820 in the Borough of Queens, City of New York. Petitioners collectively owned 13 of the lots condemned, specifically, lots 1, 11, 18, 21, 25, 29, 30, 33, 188, 190, 191, 192, and 193. The lots are contiguous and they front on 29th Street.

None of petitioners initiated the transfer of the lots to NYCSCA and the compensation negotiations did not yield a settlement until August 5, 1992. Upon reaching the settlement, petitioners complied with the pre-transfer audit process by filing form TP-580, Transferor Questionnaire, for each of the lots, which indicated that the conveyance of each of the lots was exempt from the imposition of the gains tax because the amount of the consideration received by petitioners in connection with each of the lots did not exceed one million dollars.

Upon the Division of Taxation's ("Division") review of the forms TP-580, it concluded that, for purposes of applying the one million dollar exemption, the condemnation award received by each petitioner with regard to his or her tenant-in-common interest in each of the lots should be aggregated with the condemnation awards received by each petitioner in connection with his or her tenant-in-common interests in all other lots located in Tax Block 15820.

2. On or about October 28, 1992, each petitioner paid, under protest, his or her proportionate share of the gains tax assessed on each form TP-582 with respect to the transfer of the lots. On or about July 26, 1993, each petitioner requested a full refund of the gains tax paid in connection with the transfer of the lots plus interest on such refund at the statutory rate. All said applications for refund were denied by the Division by 13 letters, all dated August 19, 1993.

3. Petitioners Orrin M. C. Hein, Holly Hein McCutchen and Hebaron Enterprises owned a tenant-in-common interest in all 13 lots. Petitioner Melvin Klein owned a tenant-in-common interest in 11 of the 13 lots; he did not own an interest in lots 11 and 188. Each of the foregoing petitioners acquired a tenant-in-common interest in the lots at different times and through various means. Orrin M. C. Hein and Holly Hein McCutchen, who are siblings, each obtained their tenant-in-common interests by gift from their mother in 1987 and 1988. Hebaron Enterprises obtained its interests by purchase in 1981. Melvin Klein obtained his interests by gift in 1977. George West, who is not a party to this proceeding, obtained his interest by purchase in 1984. Other than the sibling relationship between Orrin Hein and Holly Hein McCutchen, none of petitioners are related to each other.

4. Following the condemnation of the lots comprising Block 15820, petitioners reported the following amounts as the consideration received as compensation for the 13 lots condemned:

LOT	TOTAL CONSIDERATION
1	$ 939,035.72
11	704,276.79
18	234,758.93
21	328,662.50
25	234,758.93
29	234,758.93
30	234,758.93
33	234,758.93
188	710,990.89
190	25,567.80
191	30,216.49
192	30,216.49
193	31,378.67
TOTAL	$3,974,140.00

5. In petitioners' real property gains tax filings, the amount received for each condemned lot was further broken down by petitioners, such that the amounts received by each petitioner are as follows:

LOT	Hein	McCutcheon	Klein	Hebaron
1	$156,505.95	$156,505.95	$313,011.91	$ 313,011.91
11	$176,069.19	$176,069.20	-0-	$ 294,029.75

18	$ 39,126.48	$ 39,126.49	$ 78,252.98	$ 78,252.98
21	$ 54,777.08	$ 54,777.08	$109,554.17	$ 109,554.17
25	$ 39,126.48	$ 39,126.49	$ 78,252.98	$ 78,252.98
29	$ 39,126.48	$ 39,126.49	$ 78,252.98	$ 78,252.98
30	$ 39,126.48	$ 39,126.49	$ 78,252.98	$ 78,252.98
33	$ 39,126.48	$ 39,126.49	$ 78,252.98	$ 78,252.98
188	$177,747.72	$177,747.72	-0-	$ 285,765.07
190	$ 4,261.30	$ 4,261.30	$ 8,522.60	$ 8,522.60
191	$ 5,036.08	$ 5,036.09	$ 10,072.16	$ 10,072.16
192	$ 5,036.08	$ 5,036.09	$ 10,072.16	$ 10,072.16
193	$ 5,229.77	$ 5,229.78	$ 10,459.56	$ 10,459.56
TOTALS	$1,432,752.28	$780,295.57	$780,295.66	$ 852,957.46

6. On or about October 28, 1992, petitioners paid the gains tax assessed on the transfers of the 13 condemned lots and subsequently filed refund claims on or about July 26, 1993. Each of the refund claims was denied by letter dated August 19, 1993. Attached hereto as Appendix "A" is a schedule of petitioners' lots in issue, the percentage of ownership by each petitioner in each lot, the individual refund claim, the refund claim by the group of individuals and the corresponding assessment number.

7. Petitioners protested the denials of their refund applications but their requests for a conference before the Bureau of Conciliation and Mediation Services were dismissed by order, dated January 14, 1994, because they were deemed to be untimely. Petitioners appealed this dismissal and the Division has agreed to concede the issue of timeliness and proceed on the merits. Therefore, the issue of timeliness is not an issue herein.

8. Up until the time of the condemnation, no petitioner either in an individual capacity or as part of a group, caused there to be any alterations to, or development of, the lots or surrounding lots. The lots were not leased and did not generate any income.

9. Petitioners, Orrin M. C. Hein, Holly Hein McCutchen and Hebaron Enterprises, by Larry Levine, submitted affidavits which indicated that each of the parties had ownership interests in the 13 parcels in issue and that they had not intended to transfer their interests in the parcels but for the condemnation proceedings, which proceedings they claim they disputed. However, it is noted that in the Supreme Court Order, entered June 11, 1992, Judge Kassoff stated that no one appeared in opposition to the application by the New York City School

Construction Authority to take title and possession of the property, even though notified of the condemnation by the posting of handbills upon or near the property and notices of pendency filed in the office of the Clerk of Queens County on May 22, 1992 against the parcels in issue.

Each of these petitioners considered the investment in the parcels to be long term and averred that the parcels were not used for any purpose during the period when these three petitioners held them and petitioners never made any arrangement to sell their interests in the properties, including listing the properties with a broker or advertising the parcels for sale. Except for the sibling relationship between Orrin M.C. Hein and Holly Hein McCutchen, none of the petitioners had any relationship with any of the other co-owners. Unique to Hebaron was its stated hope that the property would one day be chosen for the site of a gambling casino, should legalized gambling ever become a reality in the State of New York.

Petitioner Melvin Klein had an ownership interest in 11 of the 13 parcels (all except 11 and 188), and like the other petitioners he was holding his interest in the properties as a long-term investment. He stated that the properties were not used for any purpose while being held and that he never listed the properties with a broker or advertised them for sale.

STATEMENT OF THE PARTIES' POSITIONS

10. The Division contends that petitioners bear a heavy burden of proof in this matter because they seek entitlement to an exemption under Tax Law § 1443(1) on the basis that the Division erred in aggregating the consideration received for the lots in issue pursuant to Tax Law § 1440(7).

The Division contends that the aggregation of transfers by tenants in common is mandated without regard to the transferors' intent and that the amendment to Tax Law § 1440(7) has no effect on its theory of assessment herein.

11. Petitioners argue that the Division's aggregation was unprecedented and fails to recognize that a transfer occasioned by the condemnation of its lots, in what is best described as a unilateral exercise of the government's eminent domain powers, negates the ability of an owner of real property to plan or agree to effectuate by partial or successive transfers of real

property a means of avoiding gains tax liability. Petitioners note that except for the sibling relationship between Orrin M.C. Hein and Holly Hein McCutchen, petitioners are unrelated and distinct, acquired their interests independently, are not controlled by any one tenant in common, did not derive any income from the properties, did not contemplate disposing of their interests in the properties, and, most important to petitioners, did not initiate or pursue the transfer of their real property interests.

Petitioners believe that the subsequent substantive change in Tax Law § 1440(7), which excluded condemnations, indicated the intention of the Legislature, and that the same interpretation should be applied to the former statute to achieve a fair result herein.

Essentially, petitioners argue that the Division's aggregation of the consideration of the lots failed to recognize that the statute and the regulations provide for only two types of aggregation: the aggregation of consideration received by all transferors who are tenants in common with respect to a single parcel of real property, and, the aggregation of consideration received by a single transferor who transfers contiguous or adjacent parcels pursuant to a plan. Since there is no provision that allows the Division to to first aggregate the consideration received by the tenants in common in connection with a transfer of a single parcel of real property and then, in the absence of a plan, also aggregate the consideration received by one or more individual tenant-in-common owners in connection with the transfer of their separate and distinct tenant-in-common interests in contiguous or adjacent lots, its assessment based on such a theory should be cancelled.

CONCLUSIONS OF LAW

A. Tax Law § 1441 imposes a tax on gains derived from the transfer of real property within New York State. Certain exemptions from the tax are provided for in Tax Law § 1443. One such exemption is that no tax shall be imposed if the consideration is less than $1,000,000.00 (Tax Law § 1443[1]). Generally, statutory exemptions from tax are strictly construed, and the taxpayer must clearly establish that it is entitled to the claimed exemption (see, Matter of Lever v. New York State Tax Commn., 144 AD2d 751, 535 NYS2d 158).

B. During the period at issue, the term "transfer of real property" was defined in Tax Law § 1440(former [7]) which provided, in part, as follows:

> "'[t]ransfer of real property' means the transfer or transfers of any interest in real property by any method, including but not limited to . . . taking by eminent domain . . . ."

C. The third sentence of Tax Law § 1440(former [7]) is known as the "aggregation clause". It provided:

> "[t]ransfer of real property shall also include partial or successive transfers, unless the transferor or transferors furnish a sworn statement that such transfers are not pursuant to an agreement or plan to effectuate by partial or successive transfers a transfer which would otherwise be included in the coverage of this article, and the transfer of real property by tenants in common, joint tenants or tenants by the entirety, provided that the subdividing of real property and the sale of such subdivided parcels improved with residences to transferees for use as their residences, other than transfers pursuant to a cooperative or condominium plan, shall not be deemed a single transfer of real property."

D. The aggregation clause has a bearing upon the application of the $1,000,000.00 exemption because when the proceeds from the transfer are treated as a single transaction, they are aggregated in order to determine whether the exemption is applicable (see, Matter of Lee, Tax Appeals Tribunal, October 15, 1992, confirmed 202 AD2d 924, 610 NYS2d 330).

E. The pertinent portion of the aggregation clause is explained in the Commissioner's regulations at 20 NYCRR former 590.43(d) (renum 20 NYCRR 590.44[d]) which states:

> "Question: How is the aggregation clause of section 1440(7) of the Tax Law . . . applied in the case of:
>
> * * *
>
> "(d) Several transferors, owning one parcel of land either as joint tenants, tenants in common, or as tenants by the entirety, one transferee?
>
> "Answer: The statute specifically requires that the consideration paid to each such transferor be aggregated with the consideration paid to the other transferors in determining whether the consideration is $1 million or more. Once the million-dollar threshold is met, each transferor is liable for payment of tax based on the consideration he receives, less his original purchase price for the property" (emphasis added).

F. The Division asserts that the plain language of the statute, cited above, requires the aggregation of the transfers at issue. Supportive of the Division's argument is the following language of the Tax Appeals Tribunal:

> "Tax Law § 1440(7) clearly requires that multiple transfers by joint tenants of a single parcel be treated as a single transfer for purposes of applying the gains tax . . . .
>
> "Whether or not the aforementioned transfers were pursuant to a plan or agreement to avoid tax is of no significance because as discussed above, the consideration received by tenants in common upon the transfer of each tenant's respective interest is aggregated for purposes of determining the applicability of the one million dollar exemption without regard to the intention of the transferors" (Matter of Tomback, Tax Appeals Tribunal, September 1, 1994).

Additionally, in Matter of Ader (Tax Appeals Tribunal, September 15, 1994), the Tribunal stated:

> "Tax Law [former] § 1440(7) and 20 NYCRR 590.43(d) [renum 590.44(d)] indicate that when applying the § 1443(1) exemption, individuals who hold property as tenants in common must aggregate consideration they receive for the transfer of one parcel of land held by the TIC [tenant in common]."

The instant matter goes a step beyond both Tomback and Ader in that the Division first aggregated petitioners' interests in each parcel as tenants in common and then aggregated the consideration received on the transfer of all 13 parcels to reach the 1 million dollar threshold. Petitioners object to the Division's aggregation of the consideration received by them as tenants in common in connection with the transfer of a single parcel of real property and then, without establishing the existence of a plan, aggregating the consideration received by them in connection with the transfer of their separate and distinct tenant-in-common interests in the 13 contiguous or adjacent parcels.

Cases like Tomback and the regulation at 20 NYCRR former 590.43(d) clearly establish the Division's right to aggregate the consideration received by petitioners as tenants in common upon the transfer of their interests in each parcel for the purposes of determining liability for gains tax. Also, there is no requirement that the Division determine that the single-parcel transfers were pursuant to a plan (see, Matter of Tomback, supra). But is there a requirement that the Division find a plan or agreement to effectuate a transfer which would otherwise be subject to gains tax with respect to aggregating the consideration received on the transfer of the 13 parcels pursuant to a taking by eminent domain?

In Matter of Cove Hollow Farm, Inc. v. State of New York Tax Commission (146 AD2d 49, 539 NYS2d 127), the court held:

> "First, the Legislature clearly did not intend that aggregation under Tax Law § 1440(7) is to be triggered only if the transferor engages in partial or successive transfers for purposes of tax avoidance, since respondent is otherwise statutorily authorized to ignore such devices [citation omitted]. Moreover, the language of Tax Law § 1440(7) (as amended by L 1983, ch 150), 'partial or successive transfers pursuant to an agreement or plan to effectuate * * * a transfer * * * otherwise [taxable]', is broader than an agreement or a plan to accomplish what is in reality a single sale, as petitioner would interpret it. Had the Legislature intended to limit aggregation of partial or successive transfers solely to those which are actually single transfers, it could have easily done so. Proof of a scheme to sell multiple parcels in a single transaction only serves to establish the existence of an agreement or plan required for purposes of aggregation; it is not a separate requirement (citation omitted)."(see, Matter of Bombart v. Tax Commn., 132 AD2d 745, 747-748, 516 NYS2d 989.)

Therefore, the transaction in issue cannot escape aggregation solely on the basis that the tenants in common lacked a plan or agreement for disposition of the property. In fact, the circumstances are not that different from those found in Matter of Lee (supra), where the consideration received for four parcels owned by several tenants in common was aggregated by the Division. The Appellate Division found that the facts of the case, which included identical purchase contracts with cross default provisions, simultaneous closings, and the option to take back purchase money mortgages, and execution by the same individual, made it readily apparent that the conveyance of those parcels resulted in a change of beneficial interest, and the transfer became a single transfer as defined in the Tax Law (Matter of Lee v. Tax Appeals Tribunal, 202 AD2d 924, 610 NYS2d 330). Although the facts in the instant case are not identical, petitioners were multiple tenants in common with interests in multiple parcels who transferred their interests simultaneously and pursuant to identical terms, i.e., those specified in the court order. Therefore, the facts and circumstances surrounding the instant transfers lead to the same conclusion reached by the court in Lee, i.e., the conveyance of the parcels resulted in a change in beneficial interest, and thus became a single transfer.

G. It is also persuasive that the Legislature's amendment of Tax Law § 1440(7) in 1994 specifically addressed the issue of transfers by eminent domain. In this instance, the amendment to Tax Law § 1440 (former[7]) took effect on June 9, 1994, and was applicable to transactions occurring on or after that date (see, L 1994, ch 170, § 94). New subparagraph (i) to new paragraph (b) of section 1440(7) provides that "transfer of real property" shall include:

> "partial or successive transfers of interests in contiguous or adjacent real property by a transferor or related transferors to one or more transferees, if such transfers occur within a three-year period, without regard to the use of such real property or whether such transfers were pursuant to a plan or agreement; provided, however, that consideration from a transfer of real property by a transferor shall not be aggregated with consideration from a transfer of real property by such transferor's estate and consideration from the following transfers of real property shall not be aggregated with consideration from any other transfer for purposes of this subparagraph: . . . a transfer of real property pursuant to a taking by eminent domain . . . . "

In connection with the passage of the 1994 amendments to section 1440(7), former Commissioner of Taxation and Finance Wetzler submitted comments to former Governor Cuomo which explained such amendments, in relevant part, as follows:

> "Section 94 amends subdivision (7) of section 1440 of the Tax Law by subdividing its provisions into three separately lettered paragraphs . . . .
>
> "In new paragraph (b), the definition of 'transfer of real property' is amended to set forth all of the rules with respect to aggregation of consideration in the case of partial or successive transfers of real property.
>
> "In new subparagraph (i) of paragraph (b), the definition of 'transfer of real property' is amended to require the aggregation of consideration for partial or successive transfers of interests in contiguous or adjacent real property by a transferor or related transferors to one or more transferees if such transfers occur within a three-year period and without regard to the existence of an agreement or plan to effectuate by partial or successive transfers a transfer which would otherwise be included in the coverage of Article 31-B, and without regard to the use of the real property. However, the consideration from certain transfers of contiguous or adjacent real property will not be aggregated. A transfer of real property by a transferor will not be aggregated with the consideration from a transfer of real property by such transferor's estate. In addition, the consideration from the following transfers of real property will not be aggregated with the consideration from any other transfer for purposes of this subparagraph: . . . a transfer of real property pursuant to a taking by eminent domain . . . ." (Letter, dated June 9, 1994, from James W. Wetzler, Commissioner of Taxation and Finance, to Mario M. Cuomo, Governor of New York State, Bill Jacket, L 1994, ch 170, at 20.)

Petitioners argue that the substantive change referred to above provided a meaningful insight into the application of the pre-1994 aggregation rules, which petitioners contend are simply unfair and inappropriate to aggregate the consideration received upon the transfer of different parcels when the parcels are involuntarily taken from their owners in a condemnation proceeding, not used for a common or related purpose and without a plan or agreement to avoid the gains tax.

Two points militate against accepting petitioners' argument. The first is that it is a maxim of statutory construction that "the Legislature, by enacting an amendment of a statute changing the language thereof, is deemed to have intended a material change in the law" (McKinney's Cons Laws of NY, Book 1, Statutes § 193). Therefore, the explicit exclusion of transfers by a taking by eminent domain in the amendment was a substantive change, indicating that the prior law contained no such provision. Further, the new provision excluding transfers of interests pursuant to a taking by eminent domain is contained in subparagraph (b)(i), which, as seen from the text above, specifically addresses aggregation and indicates that the prior law held no such prohibition of aggregating parcels which had been taken by eminent domain. Second, the prior law defined "transfer of real property" to specifically include the transfer of an interest in real property by any method including the taking by eminent domain, thus recognizing that some involuntary transfers would be subject to the gains tax. When read in conjunction with the Lee case which permitted the aggregation of multiple parcels held by multiple tenants in common and the Cove Hollow case which held that the lack of the existence of a plan was not fatal to a finding that parcels should be aggregated, it is reasonable to conclude that the Division properly aggregated the consideration received by petitioners from the transfer of the 13 parcels.

It is noteworthy that the definition of "Transfer of real property" included the transfer of an interest in real property by a taking by eminent domain (Tax Law § former 1440[7]; 20 NYCRR former 590.4). Then, in the third sentence of the same section, "transfer of real property" was said to include partial or successive transfers as well. Reading the two sentences together leads one to the inescapable conclusion that parcels transferred due to a taking by eminent domain are also subject to aggregation as partial or successive transfers.

H. The petitions of Hebaron Enterprises, Orrin M.C. Hein, Holly Hein McCutchen and Melvin Klein are denied and the Division's denial of petitioners' refund applications, dated August 19, 1993, are sustained.

DATED: Troy, New York
February 22, 1996

/s/ Joseph W. Pinto, Jr.
ADMINISTRATIVE LAW JUDGE

APPENDIX A

Lot 1	Percentage of Ownership	Individual Refund Claim	Group Refund Claim	Petition Notice/Assessment Number
Orrin M. C. Hein	16.67%	$14,065.10		A-28467-2
Holly Hein McCutchen	16.67%	$14,065.10		
Melvin M. Klein	33.33%	$28,234.53		
Hebaron Enterprises	33.33%	$26,640.52		
Group	100%		$83,006.00	

Lot 11	Percentage of Ownership	Individual Refund Claim	Group Refund Claim	Petition Notice/Assessment Number
Orrin M. C. Hein	25%	$16,377.23		A-28467-3
Holly Hein McCutchen	25%	$16,377.15		
Hebaron Enterprises	41.75%	$24,758.04		
Group	91.75		$57,512.42	

Lot 18	Percentage of Ownership	Individual Refund Claim	Group Refund Claim	Petition Notice/Assessment Number
Orrin M. C. Hein	16.67%	$ 3,516.97		A-28467-4
Holly Hein McCutchen	16.67%	$ 3,516.27		
Melvin M. Klein	33.33%	$ 7,058.63		
Hebaron Enterprises	33.33%	$ 6,660.13		
Group	100%		$20,751.00	

Lot 21	Percentage of Ownership	Individual Refund Claim	Group Refund Claim	Petition Notice/Assessment Number
Orrin M. C. Hein	16.67%	$ 4,792.79		A-28467-4
Holly Hein McCutchen	16.67%	$ 4,792.79		
Melvin M. Klein	33.33%	$ 9,622.08		
Hebaron Enterprises	33.33%	$ 9,324.19		
Group	100%		$28,532.00	

Lot 25	Percentage of Ownership	Individual Refund Claim	Group Refund Claim	Petition Notice/Assessment Number
Orrin M. C. Hein	16.67%	$ 3,316.27		A-28467-4
Holly Hein McCutchen	16.67%	$ 3,316.28		
Melvin M. Klein	33.33%	$ 6,658.63		
Hebaron Enterprises	33.33%	$ 6,660.13		
Group	100%		$19,951.00	

Lot 29	Percentage of Ownership	Individual Refund Claim	Group Refund Claim	Petition Notice/Assessment Number
Orrin M. C. Hein	16.67%	$ 3,394.19		A-28467-4
Holly Hein McCutchen	16.67%	$ 3,394.19		
Melvin M. Klein	33.33%	$ 6,814.46		
Hebaron Enterprises	33.33%	$ 6,660.13		
Group	100%		$20,263.00	

Lot 30	Percentage of Ownership	Individual Refund Claim	Group Refund Claim	Petition Notice/Assessment Number
Orrin M. C. Hein	16.67%	$ 3,310.44		A-28467-4
Holly Hein McCutchen	16.67%	$ 3,310.44		
Melvin M. Klein	33.33%	$ 6,646.97		
Hebaron Enterprises	33.33%	$ 6,660.13		
Group	100%		$19,928.00	

Lot 33	Percentage of Ownership	Individual Refund Claim	Group Refund Claim	Petition Notice/Assessment Number
Orrin M. C. Hein	16.67%	$ 3,310.44		A-28467-4
Holly Hein McCutchen	16.67%	$ 3,310.44		
Melvin M. Klein	33.33%	$ 6,646.97		
Hebaron Enterprises	33.33%	$ 6,660.13		
Group	100%		$19,928.00	

Lot 188	Percentage of Ownership	Individual Refund Claim	Group Refund Claim	Petition Notice/Assessment Number
Orrin M. C. Hein	25%	$16,533.07		A-28467-1
Holly Hein McCutchen	25%	$16,533.28		
Hebaron Enterprises	40.19%	$24,062.13		
Group	90.19%		$57,128.48	

Lot 190	Percentage of Ownership	Individual Refund Claim	Group Refund Claim	Petition Notice/Assessment Number
Orrin M. C. Hein	16.67%	$ 258.27		A-28467-2
Holly Hein McCutchen	16.67%	$ 258.27		
Melvin M. Klein	33.33%	$ 518.93		
Hebaron Enterprises	33.33%	$ 725.36		
Group	100%		$ 1,760.00	

Lot 191	Percentage of Ownership	Individual Refund Claim	Group Refund Claim	Petition Notice/Assessment Number
Orrin M. C. Hein	16.67%	$ 376.93		A-28467-2
Holly Hein McCutchen	16.67%	$ 376.93		
Melvin M. Klein	33.33%	$ 757.22		
Hebaron Enterprises	33.33%	$ 857.24		
Group	100%		$ 2,368.00	

Lot 192	Percentage of Ownership	Individual Refund Claim	Group Refund Claim	Petition Notice/Assessment Number
Orrin M. C. Hein	16.67%	$ 335.26		A-28467-2
Holly Hein McCutchen	16.67%	$ 335.26		
Melvin M. Klein	33.33%	$ 673.88		
Hebaron Enterprises	33.33%	$ 857.24		
Group	100%		$ 2,201.00	

Lot 193	Percentage of Ownership	Individual Refund Claim	Group Refund Claim	Petition Notice/Assessment Number
Orrin M. C. Hein	16.67%	$ 321.23		A-28467-2
Holly Hein McCutchen	16.67%	$ 321.24		
Melvin M. Klein	33.33%	$ 645.95		
Hebaron Enterprises	33.33%	$ 890.22		
Group	100%		$ 2,179.00	