

MAGNOLIA AVENUE AND CHILHOWEE PARK REDEVELOPMENT PLAN



Swimmers in Chilhowee Park's lake in 1913.

Introduction

The East Magnolia Avenue Corridor represents a rich part of Knoxville's history. Originally built in 1888, Magnolia Avenue was constructed as a broad, modern boulevard that offered Knoxville residents an alternative to downtown Knoxville living. The Magnolia Avenue Corridor, which runs from the Old City to Burlington, is now a gateway to downtown and serves a variety of commercial, residential and institutional districts for central and east Knoxville. Unfortunately, over the last several decades, a variety of negative influences have jeopardized the legacy of the corridor.

On October 1, 2024, in an effort to reverse these trends, the City Council of the City of Knoxville approved a resolution authorizing Knoxville's Community Development Corporation ("KCDC") to study and prepare a redevelopment plan for the East Magnolia Avenue Corridor and adjacent neighborhoods. This redevelopment plan will build upon the recent success of the Magnolia Avenue Warehouse Redevelopment Plan, which allowed for the use of tax increment financing to support the development of a \$114 million multi-use stadium in the heart of the Warehouse District's redevelopment area.

The Redevelopment Area covered by this Redevelopment Plan [includes an area along East Magnolia Avenue commencing at the east border of the redevelopment area described in the Magnolia Warehouse Redevelopment Plan at Bertrand Street and continuing to the Burlington neighborhood where East Magnolia Avenue terminates, at the start of Rutledge Pike and Asheville Highway.] More specifically, the Redevelopment Area will encompass one half of a block along the north and south side East Magnolia Avenue, parts of the Burlington neighborhood, as well as much of the land in and around Chilhowee Park, the Knoxville Zoo and the area utilized by the Tennessee Valley Fair. A map of the Redevelopment Area is attached hereto as Exhibit A.

Area History

During the mid-19th century, a road named Craig Street ran from Broadway to just east of First Creek. Before the Civil War, the area along Craig Street was developed into a pioneer subdivision called Shieldstown. Both Confederate and Union forces occupied this area during the Civil War. Craig Street later became known as Park Street, and Park Street was eventually renamed Magnolia Avenue.

After the Civil War, the farmland along Magnolia Avenue began to be developed. In 1875, a New York teacher named Fernando Cortes Beaman purchased 1,100 acres of property east of First Creek. From his 1,100 acres, Beaman carved out a 64-acre park with a large spring-fed pool that became a destination for swimming, canoeing and fishing. This resource, which he called Lake Ottosee (Ought-To-See), would later become known as Chilhowee Park. The area between First Creek and Lake Ottosee became prime real estate for small farms and residential development.

In 1890, the Knoxville Street Railway Company line offered electric round-trip service from Gay Street to Lake Ottosee. The company also offered lines along McCalla Avenue and

Washington Avenue, which promoted the development of trolley suburbs. The resulting collection of neighborhoods would become known as Park City. Park City was incorporated as a municipality in 1907 and comprised much of the land south of I-40, east to Chilhowee Park, south to Selma Avenue, and west to the First Creek area. At the time, Park City's population was around 7,000.

After World War II, much of the residential property in the Park City area was converted to commercial use, particularly along Magnolia Avenue. The 1960s witnessed the growth of motels, gas stations, and fast-food establishments catering to the increased automobile traffic and the development at Chilhowee Park. However, the completion of I-40 reduced the demand once enjoyed by these commercial establishments, as the major east/west flow of traffic moved to I-40. Today, many of the lots along the Corridor area are vacant, dilapidated, or underutilized.

Over the last 15 years, the City of Knoxville (the "City"), in collaboration with Knoxville-Knox County Planning (f/k/a Knoxville-Knox County Metropolitan Planning Commission) ("Planning"), KCDC and other stakeholders, have initiated efforts to improve the Magnolia Avenue Corridor. Beginning in late 2000's, Planning led an effort to host various public meetings for the purpose of creating a vision for the revitalization of the Magnolia Avenue Corridor. In May 2009, Planning issued a comprehensive Magnolia Avenue Corridor Plan ("2009 Plan"). Subsequently, this plan was also incorporated into the most recently adopted Central City and East City Sector Plans in 2014 that cover the length of Magnolia Avenue. In May 2011, at the request of Knoxville City Council, KCDC adopted the Magnolia Avenue Warehouse District Redevelopment and Urban Renewal Plan. The warehouse redevelopment plan, along with the 2009 Plan, successfully resulted in the completion of a new, comprehensive streetscapes project that spanned six blocks of Magnolia Avenue from Jessamine Street to Bertrand Street, completed in 2020, along with the new \$114 million multi-use stadium that opened in spring 2025.

In an effort to build upon the redevelopment efforts to date, KCDC has now prepared and submitted this Magnolia Avenue and Chilhowee Redevelopment Plan (the "Plan"). This Plan has been prepared pursuant to and in accordance with §13-20-203(b)(2)(B) of the Tennessee Code Annotated.

Plan Objectives

This plan will focus on the implementation of several elements highlighted in the 2009 Plan while also expanding to facilitate redevelopment and the improvement of infrastructure within the Chilhowee Park and Burlington areas. While the 2009 Plan covered an area that extends beyond the boundaries contemplated in this Plan, many of the themes from that report such as land-use and revitalization, historic preservation, traffic flow and pedestrian experiences are applicable to the Redevelopment Area and are proposed to be carried through in this Plan. Specific objectives of this plan include but are not limited to:

- Facilitating the continuation of the Magnolia Avenue Streetscapes project eastward from Bertrand Street to improve pedestrian and cyclist experiences, safety and

circulation through the “complete streets” design approach while also improving street lighting and right-of-way landscaping;

- Extending streetscape improvements along Martin Luther King Jr. Avenue within the Burlington neighborhood;
- Encouraging effective and desirable uses of land as contemplated in the 2009 Plan and subsequent 2014 East City and Central City Sector Plan updates, but also in accordance with the current City of Knoxville zoning ordinance such as increased mixed-use development, and, in certain cases, higher density mixed-use development, that include a vertical mix of retail, housing and office uses;
- Identifying potential opportunities for a comprehensive redevelopment of the vacant land and existing improvements in and around Chilhowee Park as well as the areas adjacent to the Knoxville Zoo;
- Providing for the utilization of tax increment financing to leverage financial resources to expand and improve public infrastructure;
- Encouraging conservation, restoration and reuse of historic resources;
- Improving public infrastructure with regards to utility services, storm water and drainage, as well as vehicular traffic patterns and parking; and
- Eliminating conditions of blight and blighting influences, incompatible and inappropriate land uses, and assist in beautifying the area

Project Area Boundary and Existing Conditions

The map of the area that will be subject to this plan (the “Redevelopment Area”) is shown on Exhibit A attached hereto. A list of the parcels included in the Redevelopment Area is also attached as part of Exhibit B. The Redevelopment Area is hereby declared to be subject to this Plan.

This Redevelopment Area presently consists of a wide range of uses. The area is primarily a series of commercial business and retail, open spaces and public facilities, civic / religious facilities along with interspersed residential uses, both low and medium density.

The Redevelopment Area includes elements of blight and is eligible to be a redevelopment project within the meaning of Section 13-20-202(a) of the Tennessee Code Annotated. A number of properties within the Redevelopment Area are underutilized or have a use that has become obsolete and the land use of certain properties in the Redevelopment Area could be considered deleterious to the growth of the City. Because of these elements of blight, the Redevelopment Area is the proper subject of a redevelopment plan, and the improvements to be undertaken pursuant to this plan constitute an eligible redevelopment project under Tennessee Code Annotated § 13-20-201.

Relationship to Local Objectives

Appropriate Land Uses

- Under current City of Knoxville zoning ordinance, East Magnolia Avenue and certain parts of the Burlington area covered by this Plan are primarily zoned C-G-2 while the Chilhowee Park area is zoned Open Space. C-G-2 zoning allows a wide range of uses in accordance with Articles 5 and 9 of the zoning ordinance and is intended to provide for a heterogeneous mix of retail, personal service, office, and residential uses within and along Knoxville’s commercial corridors. The C-G District is intended to promote mixed-use development in a pedestrian-oriented environment that recalls the City’s traditional business districts and offers flexibility in the creation of integrated commercial, office and residential spaces. Façade, fenestration and commercial site design standards are included in the C-G zone districts to enhance the pedestrian activation of the commercial area. Many types of land uses are permitted within the C-G district including but not limited to various types of residential dwellings (townhomes, multifamily, duplexes, etc), eating and drinking establishments, retail goods, civic and community uses as well as hotels. The future land use plan for this area is comprised of a series of Mixed Use Special districts (MU-SD) within both the Central City and East City Sector plans. Generally, MU-SD areas are broadly described as districts “...to address urban design, pedestrian and transit-oriented development and vertical mixed use in designated areas. The areas may include older portions of the City where redevelopment and/or preservation programs are needed for revitalization purposes.” Widescale changes to the zoning ordinance within the Redevelopment Area is not contemplated; however, to effectuate redevelopment and improve the infrastructure in the Redevelopment Area, rezoning of certain parcels may be warranted.

Improved Traffic and Public Transportation

- As articulated in the 2009 Plan and as evidenced by the successful installation of the Magnolia Streetscapes project west of Bertrand Street in 2019 and 2020, much of the Redevelopment Area in particular the East Magnolia Avenue corridor, Cherry Street, the Cherry Street / East Magnolia Avenue intersection, and Martin Luther King Jr Avenue through Burlington are all opportunities for improved traffic circulation and pedestrian / cyclist experiences. In addition, this plan will allow for improved opportunities to work with Knoxville Area Transit to enhance the safety and efficiency of KAT bus service that may result in expanded services and increased ridership levels.

Public Utilities

- While the existing area is currently served by both public and private utilities, a more thorough examination of current utility services may be warranted in order to ensure sufficient capacity with respect to domestic water, waste water, electric and natural gas are available to serve additional future demand. In addition, an evaluation of the City’s existing storm water system may be warranted in order to improve and update existing storm water facilities while also accounting for the potential for additional future development.

Recreation and Community Facilities

- Any redevelopment specifically within the Chilhowee Park area will likely result in the development of a diverse group of leisure, recreational, educational or community public facilities. In addition, opportunities for additional greenspaces such as pocket parks and dog parks may be sought to be incorporated within the Redevelopment Area.

Land Use Plan

The existing C-G General Commercial Zoning District is intended to provide for a heterogeneous mix of retail, personal service, office, and residential uses within and along Knoxville's commercial nodes and corridors. The C-G District is intended to promote mixed-use development in a pedestrian-oriented environment that recalls the City's traditional business districts, and offers flexibility in the creation of integrated commercial, office, and residential spaces. The C-G District is divided into three levels of intensity related to the overall form and design of the development; however, uses are the same across all levels. The Redevelopment Area is primarily zoned C-G-2 which are consistent with their former and proposed reuse. Buildings within the Redevelopment Area will likely be renovated under current building codes.

Relocation of Residences and Businesses

It is not anticipated that any existing residences or businesses will need to be relocated as a result of this Plan. However, if any residents or businesses need to be temporarily or permanently displaced to permit redevelopment of the Redevelopment Area, KCDC will assist such residents and/or businesses with relocation benefits and payments. If the need for any displacement arises, KCDC will comply with its own relocation policies and City relocation ordinances. Additionally, if any businesses must be permanently relocated or temporarily displaced during the redevelopment of the area, KCDC will use its best efforts to assist those businesses in identifying suitable replacement space reasonably near the area they currently occupy. Any such relocations will be conducted in accordance with applicable policies.

Land Acquisition and Disposition Plan

KCDC may acquire property under this Plan to become a part of a redevelopment project to permit the flow of tax increment financing to a certain project. Additionally, KCDC may acquire property in the Redevelopment Area by condemnation if necessary to cure title defects or to facilitate the construction or improvement of public infrastructure. Any condemnation of properties shall follow state law and KCDC's acquisition policies. Properties acquired by KCDC will be disposed of in accordance with state law and specifically Tennessee Code Annotated Sections 13-20-204 and 13-20-210. As provided in those statutes, KCDC may dispose of any acquired property at such value as KCDC determines such property should be made available in order that it may be redeveloped for the purposes set forth in this Plan.

Any such dispositions will be made subject to such restrictions and covenants as KCDC deems necessary to (a) ensure completion of the redevelopment project after the transfer, (b) maintain the quality of the Redevelopment Area, and (c) ensure the continued maintenance of the properties in the area.

Property Management

In accordance with the relocation and acquisition policies set forth in this Plan, it is anticipated that certain properties may be under management by KCDC or its assigns at various times in the Redevelopment area. The primary objectives of the property management activity will be to minimize the length of occupancy of property after acquisition and to relocate occupants as quickly and efficiently as possible into appropriate accommodations in accordance with the resident and business relocation provisions of this Plan. Acquisition, relocation and demolition activities will attempt to be staged in a manner determined most beneficial to the redevelopment project and as needed in accordance with redevelopment schedules. It is expected that only such maintenance as may be required for the health and safety of persons lawfully remaining in occupancy of any property will be undertaken.

Tax Increment Financing

KCDC and the City anticipate using tax increment financing to support the development of public improvements within the Redevelopment Area and to encourage projects that will redevelop vacant or underutilized parcels, preserve historic structures or otherwise meet the City's redevelopment goals and priorities in the Redevelopment Area. Therefore, this Plan contains the following provisions to permit the use of tax increment financing in the Redevelopment Area. Both property owners and developers of projects within the Redevelopment Area will be expected to demonstrate the financial ability to undertake and complete any private redevelopment project.

Public improvement assistance will be provided based on consistency with the Redevelopment Plan, resource availability, and the extent to which the assistance will stimulate private redevelopment. Until such time as formal public improvement agreements or contracts are executed, KCDC and the City retain the right and flexibility to shift project priorities and funding allocations based on development needs.

After the date this Redevelopment Plan is approved by the City Council of the City of Knoxville and the County Commission of Knox County, Tennessee (the "County") and subject to the limitations herein, property taxes levied upon real property located in the Redevelopment Area shall be divided and allocated in accordance with applicable laws as set forth in this section.

- (1) Distribution of Taxes. In accordance with and subject to Tenn. Code Ann. § 13-20-205 and Tenn. Code Ann. § 9-23-101 *et seq.* (collectively, the "Tax Increment Act"), property

taxes imposed on real property located within the Redevelopment Area shall be allocated and distributed as provided in this subsection. The property taxes assessed by the City and/or the County on each tax parcel of real property within the Redevelopment Area will be divided and distributed as follows (subject to the commencement of allocation as to each parcel as permitted below):

- a. The portion of the real property taxes, if any, that were payable with respect to each tax parcel for the year prior to the date of approval of this Redevelopment Plan (the "Base Tax Amount") shall be allocated to and, as collected, paid to the City and the County as all other taxes levied by the jurisdictions on all other properties; provided, however, that in any year in which the taxes on the property within the applicable portion of the Plan Area are less than the Base Tax Amount, there shall be allocated and paid to the City/County only the taxes actually imposed. The real property tax amounts for 2024 for each tax parcel within the Redevelopment Area are shown on Exhibit B attached hereto.
- b. The portion of real property taxes payable with respect to each tax parcel that constitutes Dedicated Taxes (as defined below) and is not included in the Base Tax Amount shall be retained by the City and the County for their respective debt service funds. "Dedicated Taxes" are defined in Tenn. Code Ann. § 9-23-102 of the Tax Increment Act, as "that portion of property taxes, if any, designated by a taxing agency to pay debt service on the taxing agency's debt." "Taxing agency" is defined in the Tax Increment Act as "any county, city, town, metropolitan government or other public entity that levies property taxes on property within a plan area and that has approved the plan," which would include both the City and the County. To the extent that the amount of Dedicated Taxes is not determined by resolution of the governing body of either the City or the County, the amount of Dedicated Taxes may be determined by a certificate of the chief financial officer of the City or County or in such reasonable manner as either the City or the County shall select.
- c. As to each parcel, and subject to any limitations in applicable law, the excess of real property taxes over the Base Tax Amount, less the Dedicated Taxes (such remainder being the "Tax Increment Revenues"), shall be, as collected, paid into a separate fund or funds of KCDC, created to hold such payments, for the purpose of paying principal of and interest on bonds, loans or other indebtedness incurred or to be incurred by KCDC to finance or refinance, in whole or in part, one or more potential redevelopment projects contemplated by this Redevelopment Plan or as otherwise provided in applicable law or reserved for purposes permitted by applicable law, provided (i) a portion of the Tax Increment Revenues may be allocated for administrative purposes of KCDC, the City and the County as provided by applicable law and by the policies of the respective governmental entities, and (ii) Tax Increment Revenues beyond amounts necessary to fund or reserve for eligible redevelopment expenditures under applicable law ("Eligible

Costs”), may be applied to principal and interest of debt incurred to finance such eligible expenditures, or shall revert to the Taxing Agency general fund.

(2) General Allocation Provisions.

KCDC is authorized to make all calculations of Tax Increment Revenues on the basis of each parcel within the Redevelopment Area instead of on an aggregate basis as permitted by the Tax Increment Act, if KCDC elects to do so. If KCDC opts to have such calculations made based upon each parcel, KCDC shall give notice to the City and the County that such methodology will be used prior to the first allocation date of any tax increment revenues. As permitted by the Tax Increment Act, KCDC is also authorized to separately group one (1) or more parcels within the Redevelopment Area for purposes of calculating and allocating the Tax Increment Revenues under this Plan and applicable law, and in such cases, the allocation of Tax Increment Revenues shall be calculated and made based upon each such parcel or group of parcels, and not the entire area subject to the Redevelopment Plan.

KCDC shall give notice of any such grouping of parcels to the City and the County. KCDC is also authorized to designate that the allocation of tax increment revenues with respect to a parcel or group of parcels within the Redevelopment Area may begin in subsequent or different years in order to match tax increment revenues with the purposes for which such revenues will be applied as determined by KCDC. KCDC shall give notice of any such designation to the City and the County.

The allocations of Tax Increment Revenues are further subject to the retention or payment of any applicable administrative expenses and fees of KCDC, the City or the County that are permitted by applicable law or applicable policies. Pursuant to applicable law and this Redevelopment Plan, up to five percent (5%) of incremental tax revenues generated by the redevelopment project may be set aside for administrative purposes.

Allocations of Tax Increment Revenues shall be made (i) as to revenues derived from non-delinquent taxes, within sixty (60) days of the date such taxes are due without penalty for each tax year and (ii) as to revenues derived from delinquent taxes, within sixty (60) days from when such taxes are collected by the City and the County.

(3) TIF Obligations. In order to pay certain Eligible Costs, KCDC expects to use all or a portion of the incremental tax revenues that it will receive as a result of the adoption of this Plan (other than amounts to be paid to the City and/or the County as provided above or to pay other Eligible Costs as provided below) to pay debt service on obligations that may be incurred to finance such costs. This tax increment financing or financings, if issued, would be structured as follows:

- a. KCDC may borrow funds through the issuance and sale of notes, bonds or other obligations of KCDC in one or more emissions. KCDC shall pledge all or a portion of the Tax Increment Revenues allocated to KCDC pursuant to this Plan to the payment of such notes, bonds or other obligations, including, without limitation, principal and interest thereon. In no event will the obligations issued by KCDC be

considered a debt or obligation of the County or the City in any manner whatsoever, and the source of the funds to satisfy KCDC's payment obligations thereunder shall be limited solely to the Tax Increment Revenues and shall otherwise be non-recourse to KCDC.

- b. The proceeds of the notes, bonds or obligations shall be used to pay Eligible Costs, costs of issuances relating to notes, bonds or obligations and capitalized interest on the notes, bonds or other obligations to the extent permitted by the Act.
 - c. Any tax increment financing may be refinanced by KCDC at any time as permitted by the Act, and upon such refinancing, available tax increment revenues shall be applied to the payment of such refinancing debt to the extent such tax increment revenues were to be used to pay the debt that is being refinanced.
- (4) Maximum Amount and Final Maturity. The aggregate principal amount of notes, bonds and obligations issued by the KCDC as described in subsection (2) (the "Tax Increment Financing") above shall not in any event exceed \$50,000,000 (the "Maximum Amount"), which is also the estimated amount of Tax Increment Financing to be incurred during the term of plan. The final maturity of any Tax Increment Financing shall be no later than twenty-five (25) years after the first allocation of Tax Increment Revenues as to the parcel(s) from which such Tax Increment Financing will be paid.
- (5) Time Period. Taxes on the real property within the Redevelopment Area will be divided and distributed as provided in this Section of the Plan for a period, as to each parcel in the Redevelopment Area, not in excess of twenty (20) tax years as to any parcel, but, in any event, such allocations shall cease when there are not Eligible Costs, including debt service, to be paid from the Tax Increment Revenues. KCDC may approve an allocation period that is less than twenty (20) years as to any parcel if KCDC determines that a shorter allocation period will provide sufficient incentive to promote the development of that parcel.
- (6) Additional Information Related to Tax Increment Financing. State law requires that certain additional information be set forth in a redevelopment plan with respect to any plan that includes tax increment financing provisions. In particular, this plan is required to include the estimated cost of the redevelopment project. "Redevelopment project" is defined in Tenn. Code Ann. § 13-20-202 to include many different types of improvements that can be undertaken in the area subject to this plan for redevelopment. Given the tremendous opportunities for redevelopment in this area, the estimated cost of the redevelopment project is in excess of \$250 million. The sources of revenue to pay such costs will include equity from investors (as to private projects), loans, grants and the proceeds of Tax Increment Financing. The estimated tax increment that will be applied for these purposes is the Maximum Amount of \$50,000,000 referenced above plus interest relating thereto, which is estimated to be approximately \$45,000,000. The expected impact of the use of Tax Increment Financing in the Redevelopment Area will vary based upon the times that the various emissions of Tax Increment Financing are issued but, generally, such impact is expected not to exceed approximately \$3,000,000 per year with respect to either the City or Knox County.

Certain Taxes Excluded

Notwithstanding anything to the contrary in this section, taxes levied by or for the benefit of the State of Tennessee, shall not be subject to allocation as provided in subsection (a), but shall be levied against such property and, when collected, paid to such taxing agency as taxes levied by such taxing agency on all other property are paid and collected.

Procedure for Plan Amendments and Termination

During implementation of this plan, amendments may be warranted. Any amendments to this plan will only be adopted by City Council after a public hearing is conducted in the same manner as the hearing conducted prior to the adoption of this plan and, where applicable, in compliance with the requirements of Tennessee Code Annotated Section 13-20-205. Notice of any proposed amendments will be given to all property owners within the project area pursuant to the requirements of state law. If County Commission's approval of any amendment is required by state law, such approval will also be requested.

This Redevelopment Plan shall remain in effect until terminated by resolution of the City Council of Knoxville. No such termination shall affect any tax increment indebtedness issued pursuant to this Plan, and the pledge of any tax increment revenues to secure tax increment indebtedness shall remain in full force and effect notwithstanding.

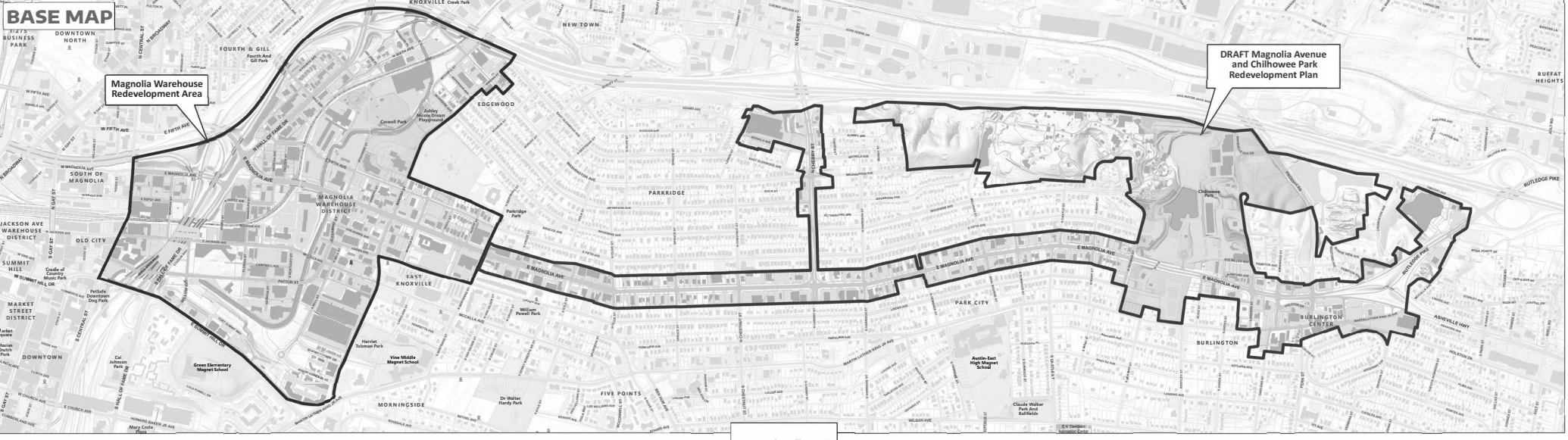
Severability

The invalidation of any or more of the foregoing provisions of this Redevelopment Plan, as approved by the City Council of Knoxville and Knox County, Tennessee, or any part thereof by judgment of any Court of competent jurisdiction, shall not in any way effect the validity of any other such provisions of the Plan, but the same shall remain in full force and effect.

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Exhibit A

Map of Redevelopment Area



BASE MAP

Magnolia Warehouse Redevelopment Area

DRAFT Magnolia Avenue and Chilhowee Park Redevelopment Plan

0 50 100 Feet

Exhibit B

Parcels Included in Redevelopment Area

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EXHIBIT B - PARCEL NUMBERS WITH 2024 TAXES

PARCEL ID	COUNTY TAX	CITY TAX
070LC001	\$2,066	\$2,866
070LC002	\$2,317	\$3,214
070MA010	\$0	\$0
070MA01101	\$0	\$0
070MC003	\$0	\$0
070MC004	\$0	\$0
070MC005	\$0	\$0
070MC006	\$0	\$0
070MC007	\$0	\$0
070MC008	\$0	\$0
070MC009	\$0	\$0
070MC010	\$0	\$0
070MC011	\$0	\$0
070MC012	\$0	\$0
070MC013	\$0	\$0
070MC015	\$0	\$0
070MC016	\$0	\$0
070MC017	\$0	\$0
070MC018	\$0	\$0
070MC019	\$0	\$0
070MC020	\$0	\$0
070MC021	\$0	\$0
070MC022	\$0	\$0
070MC023	\$0	\$0
070MC024	\$0	\$0
070MC025	\$0	\$0
070MC026	\$0	\$0
070MC027	\$0	\$0
070MC02701	\$0	\$0
070MC029	\$0	\$0
070MC030	\$0	\$0
070MC031	\$0	\$0
070MD001	\$0	\$0
070MD002	\$5,141	\$7,132
070MD003	\$197	\$273
070MD007	\$303	\$421
070MG001	\$5,460	\$7,573
070MG00101	\$200	\$278
070MH001	\$13	\$18
070MK001	\$2,511	\$3,483
070MK00101	\$0	\$0
070MK006	\$3,851	\$5,342
070MK013	\$0	\$0
070MK014	\$523	\$726
070MK015	\$298	\$414
070MK016	\$0	\$0
070MK017	\$430	\$597
070MK018	\$977	\$1,355
070MK019	\$42	\$58
070MK020	\$144	\$200
070MK021	\$822	\$1,141
070MK022	\$150	\$208
070MK023	\$57	\$79
070ML008	\$425	\$590
070ML009	\$0	\$0
070ML012	\$1,354	\$1,879
070ML023	\$4	\$6
070ML024	\$201	\$279
070ML025	\$10	\$13
070ML026	\$172	\$239
070ML027	\$4,424	\$6,137
070NF002	\$0	\$0
070NF003	\$0	\$0
070NF004	\$0	\$0
082CA006	\$0	\$0
082CC002	\$0	\$0
082CD012	\$1,124	\$1,559
082CD01401	\$620	\$861
082CD015	\$3,397	\$4,712
082CD016	\$1,182	\$1,640
082CD017	\$208	\$289

EXHIBIT B - PARCEL NUMBERS WITH 2024 TAXES

PARCEL ID	COUNTY TAX	CITY TAX
082CD018	\$668	\$927
082CE001	\$0	\$0
082CE003	\$0	\$0
082CE004	\$0	\$0
082CE005	\$0	\$0
082CE006	\$0	\$0
082CE013	\$0	\$0
082CE014	\$0	\$0
082CE015	\$0	\$0
082CE016	\$0	\$0
082CE017	\$0	\$0
082CE018	\$0	\$0
082CE019	\$0	\$0
082CF001	\$1,250	\$1,734
082CF002	\$0	\$0
082CF003	\$954	\$1,323
082CF004	\$649	\$900
082CF005	\$541	\$751
082CF006	\$996	\$1,381
082CF008	\$0	\$0
082CG021	\$1,311	\$1,818
082CG023	\$42	\$58
082CG024	\$477	\$662
082CG025	\$919	\$1,275
082CG026	\$1,502	\$2,084
082CG028	\$1,087	\$1,508
082DA001	\$0	\$0
082DA002	\$0	\$0
082DA003	\$0	\$0
082DA004	\$0	\$0
082DA005	\$0	\$0
082DA006	\$0	\$0
082DA007	\$0	\$0
082DA008	\$0	\$0
082DA009	\$0	\$0
082DA010	\$0	\$0
082DA011	\$0	\$0
082DA012	\$0	\$0
082DA013	\$626	\$868
082DA014	\$420	\$582
082DA015	\$425	\$590
082DA016	\$571	\$792
082DA017	\$743	\$1,030
082DA018	\$2,245	\$3,114
082DA027	\$346	\$480
082DA028	\$1,288	\$1,787
082DA034	\$1,151	\$1,597
082DB001	\$2,907	\$4,033
082DB003	\$4,768	\$6,614
082DB004	\$139	\$192
082DB005	\$580	\$804
082DB007	\$651	\$904
082DB009	\$434	\$603
082DB010	\$392	\$544
082DB01101	\$612	\$849
082DB01601	\$7,715	\$10,701
082DB017	\$79	\$110
082DB018	\$1,521	\$2,110
082DB019	\$261	\$362
082DB021	\$269	\$373
082DB022	\$150	\$208
082DB023	\$1,103	\$1,530
082DB024	\$0	\$0
082DC001	\$641	\$890
082DC002	\$993	\$1,378
082DC003	\$374	\$518
082DC004	\$249	\$345
082DC005	\$364	\$504
082DC006	\$173	\$241
082DC007	\$254	\$352
082DC008	\$219	\$304

EXHIBIT B - PARCEL NUMBERS WITH 2024 TAXES

PARCEL ID	COUNTY TAX	CITY TAX
082DC009	\$249	\$346
082DC010	\$528	\$732
082DC011	\$403	\$559
082DC012	\$6,467	\$8,971
082DL001	\$0	\$0
082DL002	\$974	\$1,351
082DL003	\$213	\$295
082DL004	\$602	\$835
082DL005	\$328	\$455
082DL006	\$1,062	\$1,474
082DL007	\$622	\$862
082DL008	\$320	\$444
082DP007	\$0	\$0
082DP008	\$0	\$0
082DS001	\$0	\$0
082DS002	\$0	\$0
082DS003	\$0	\$0
082DS004	\$117	\$163
082DS005	\$1,426	\$1,978
082DS006	\$218	\$302
082DS007	\$7,363	\$10,214
082DS011	\$1,441	\$1,999
082DS012	\$17	\$23
082DS013	\$1,379	\$1,912
082FB005	\$19	\$26
082FB012	\$41	\$57
082FC024	\$10,622	\$14,734
082FC025	\$2,474	\$3,432
082FC02501	\$963	\$1,336
082FD010	\$2,950	\$4,092
082FD012	\$1,598	\$2,217
082FD013	\$361	\$501
082FD014	\$4,320	\$5,993
082FE001	\$3,265	\$4,528
082FE002	\$1,074	\$1,489
082FE003	\$1,199	\$1,663
082FE006	\$1,484	\$2,058
082FF001	\$3,063	\$4,248
082FF002	\$354	\$491
082FF003	\$1,024	\$1,420
082FF004	\$2,008	\$2,785
082FN002	\$1,372	\$1,903
082FN003	\$2,513	\$3,485
082FN004	\$1,811	\$2,512
082FN005	\$1,305	\$1,810
082FN006	\$172	\$239
082FQ001	\$2,843	\$3,944
082FQ002	\$267	\$371
082FQ003	\$719	\$997
082FQ005	\$7,738	\$10,733
082FQ006	\$293	\$406
082FQ007	\$3,350	\$4,647
082FQ011	\$3,994	\$5,540
082FR017	\$875	\$1,214
082FR019	\$475	\$659
082FR020	\$252	\$349
082FR021	\$0	\$0
082FR022	\$1,754	\$2,433
082FR025	\$4,226	\$5,862
082FR026	\$173	\$240
082FR027	\$4,051	\$5,619
082FS016	\$1,134	\$1,574
082FS017	\$932	\$1,293
082FS018	\$1,126	\$1,562
082FS019	\$173	\$240
082FS020	\$694	\$963
082FS021	\$951	\$1,319
082FS022	\$913	\$1,266
082FS023	\$1,036	\$1,437
082FS026	\$4,045	\$5,611
082FS027	\$3,301	\$4,578

EXHIBIT B - PARCEL NUMBERS WITH 2024 TAXES

PARCEL ID	COUNTY TAX	CITY TAX
082GB001	\$659	\$915
082GC035	\$15	\$21
082GC036	\$159	\$221
082GC037	\$108	\$149
082GC038	\$955	\$1,325
082GC039	\$1,182	\$1,640
082GC03901	\$1,154	\$1,601
082GD001	\$16	\$23
082GD003	\$27	\$38
082GD044	\$6	\$8
082GG005	\$0	\$0
082GH002	\$1,958	\$2,716
082GH003	\$154	\$214
082GH008	\$315	\$436
082GH014	\$51	\$71
082GH016	\$509	\$706
082GH017	\$54	\$75
082GJ001	\$1,198	\$1,662
082GJ017	\$30,078	\$41,722
082JF018	\$772	\$1,071
082JF019	\$4,139	\$5,742
082JG015	\$414	\$574
082JG016	\$416	\$577
082JG017	\$17	\$24
082JK017	\$379	\$526
082JK018	\$346	\$479
082JK019	\$4,269	\$5,921
082JK020	\$278	\$386
082JK021	\$540	\$749
082JK02501	\$14,475	\$20,078
082JK026	\$0	\$0
082JK027	\$1,977	\$2,742
082JL007	\$7,462	\$10,350
082JL008	\$3,817	\$5,294
082JL011	\$2,243	\$3,112
082JL01102	\$2,856	\$3,962
082JL012	\$4,295	\$5,957
082JM001	\$4,947	\$6,863
082JM002	\$880	\$1,221
082JM003	\$296	\$411
082JM004	\$249	\$346
082JM005	\$755	\$1,047
082JM006	\$2,094	\$2,905
082JM007	\$1,569	\$2,177
082JM010	\$4,543	\$6,302
082JM026	\$64	\$89
082JN015	\$825	\$1,145
082JN016	\$4,916	\$6,818
082JN017	\$12,170	\$16,882
082JN019	\$1,460	\$2,025
082JN020	\$737	\$1,023
082JN021	\$1,503	\$2,085
082JN022	\$0	\$0
082JN023	\$2,339	\$3,245
082KA013	\$3,210	\$4,452
082KA015	\$4,752	\$6,591
082KA016	\$3,994	\$5,541
082KB001	\$108	\$150
082KB002	\$5,092	\$7,063
082KB004	\$2,738	\$3,797
082KB005	\$1,708	\$2,369
082KB006	\$896	\$1,242
082KB007	\$2,903	\$4,027
082KC001	\$0	\$0
082KC002	\$1,298	\$1,800
082KC003	\$0	\$0
082KC004	\$292	\$405
082KC00401	\$789	\$1,095
082KC005	\$612	\$849
082OC027	\$1,424	\$1,975
082OC028	\$1,959	\$2,717

EXHIBIT B - PARCEL NUMBERS WITH 2024 TAXES

PARCEL ID	COUNTY TAX	CITY TAX
082OC029	\$2,040	\$2,830
082OC031	\$3,355	\$4,654
082OC03101	\$1,484	\$2,058
082OC033	\$2,672	\$3,707
082OC034	\$3,205	\$4,445
082OC038	\$778	\$1,079
082OC039	\$172	\$238
082OC040	\$213	\$296
082OC041	\$1,044	\$1,449
082OC042	\$593	\$822
082OC043	\$174	\$241
082OC046	\$565	\$784
082OC054	\$632	\$877
082OC055	\$188	\$261
082OC056	\$168	\$233
082OC057	\$593	\$823
082OC058	\$594	\$823
082OC059	\$646	\$896
082OD017	\$2,815	\$3,905
082OD018	\$1,120	\$1,554
082OD019	\$216	\$300
082OD020	\$433	\$600
082OD021	\$1,432	\$1,986
082OD022	\$815	\$1,130
082OD024	\$2,046	\$2,838
082OD025	\$275	\$381
082OD026	\$216	\$300
082OD027	\$448	\$622
082OD028	\$400	\$554
082OD029	\$216	\$300
082OD030	\$151	\$210
082OE001	\$2,057	\$2,853
082OE002	\$226	\$313
082OE003	\$413	\$573
082OE004	\$270	\$375
082OE005	\$2,586	\$3,587
082OE006	\$249	\$346
082OE007	\$581	\$806
082OE008	\$470	\$652
082OE009	\$574	\$796
082OE010	\$1,144	\$1,587
082OE011	\$2,011	\$2,789
082OE012	\$180	\$250
082OE013	\$346	\$479
082OE030	\$141	\$196
082ON003	\$1,031	\$1,430
082ON004	\$4,584	\$6,358
082ON005	\$929	\$1,288
082ON006	\$1,042	\$1,445
082ON007	\$860	\$1,193
082ON008	\$863	\$1,197
082OQ00201	\$2,808	\$3,896
082OQ003	\$1,174	\$1,629
082OQ005	\$2,363	\$3,278
082OQ006	\$2,486	\$3,448
082OQ010	\$1,144	\$1,587
082OQ01001	\$0	\$0
082OQ011	\$173	\$240
082OR001	\$1,394	\$1,933
082OR002	\$926	\$1,284
082OR004	\$346	\$479
082OR006	\$4,359	\$6,047
082OR027	\$177	\$246
082OR029	\$226	\$314
082OR030	\$130	\$180