CITY OF LINCOLN NEBRASKA

2019 Annual TIF Report

Prepared by City of Lincoln, Urban Development Department

Containers on Vine

48th & Leighton

Cotner & P Street

Victory Park – VA Community-Based Outpatient Clinic

Introduction

The City of Lincoln Urban Development Department acts on behalf of the Lincoln City Council, which serves as Lincoln's Redevelopment Authority. Developers applying to use Tax Increment Financing (TIF) are guided by Urban Development Department staff through an extensive process of review involving multiple city departments, the Lincoln-Lancaster County Planning Commission, City Council and the Mayor. In addition to being evaluated based on zoning regulations, land utilization, and compliance with the ***City of Lincoln 2040 Comprehensive Plan***, TIF projects must meet criteria stated in the ***Nebraska Community Development Law*** and the ***City of Lincoln TIF Policy***. The ***City of Lincoln TIF Policy*** divides projects into Core and Outer areas, each of which have additional requirements.

Core TIF Requirements

All Core Area TIF Projects must be located inside the 1950 Lincoln city boundaries in areas classified as low and moderate income in the 2000 Census. The Project must achieve ***at least one*** of the following goals:

- Benefit low and moderate-income people or areas, or
- Redevelop a building or site that displays a preponderance of substandard conditions or blight as defined by Nebraska state law, or
- Redevelop a site that has displayed a pattern of declining real property assessments, as measured by the Lancaster County Assessor's Office, or
- Rehabilitate a designated city landmark, a building listed on or eligible for listing on the National Register of Historic Places, or a building located within a local landmark district, or
- Show exceptional potential to attract additional reinvestment in adjacent blighted or substandard areas, or
- Develop new housing opportunities in downtown or in a low-to-moderate income neighborhood,
- Relocate an existing business from an area where it is incompatible with existing or proposed zoning, traffic circulation or other conflicts, or
- Involve a new business or expansion of an existing business that adds to Lincoln's existing tax base.

Outer TIF Requirements

All Outer Area TIF projects are located outside the 1950 Lincoln city boundaries and areas classified as low and moderate income according to the 2000 Census. Outer TIF projects should not include existing or newly developing residential areas within their boundaries. Outer Area TIF Projects should achieve ***at least one*** of the following goals:

- Generate new primary employment with employers that will have out-of-county sales greater than 50% of their total sales and will have a median wage for its new employees equal to or in excess of 105% of the average starting wage for Lancaster County, or
- Relocate an existing business from an area where it is incompatible with existing or proposed zoning, traffic circulation or other conflicts.

Four Phases: To successfully comply with Nebraska Community Development Law and City process, both Core and Outer projects generally move through four phases:

Phase One: Be located in an area officially designated as blighted/substandard,

Phase Two: Be part of an officially approved redevelopment plan, which includes acknowledgement that the project would not be feasible without the use of TIF, and

Phase Three: Complete an officially approved redevelopment agreement that delineates the public improvements to be funded using TIF.

In Lincoln, Phases One through Three include notice to the public and to taxing authorities, review by the Lincoln-Lancaster County Planning Commission, and approval by City Council and the Mayor.

Phase Four: Upon substantial completion of the redevelopment project, Urban Development staff send a "Notice to Divide" to the Lancaster County Assessor who then begins to divide taxes.

2019 TIF Activity

Phase One: Blight/Substandard Designation: All of the 2019 proposed redevelopment projects were in areas already designated as blighted/substandard. Within the Lincoln city limits, 11.17 % of the area is designated as blighted/substandard.

Phase Two: Redevelopment Plan/Plan Amendment: In 2019, eight redevelopment projects were approved as redevelopment plan amendments:

- **Lied Place Residences -** Resolution A-91428: As part of the Lincoln Center Redevelopment Plan, Lied Place involves redevelopment of a vacant former restaurant site, including demolition of the existing building and construction of a twenty-story mixed-use building. The ground floor will be a restaurant, floors two through four will be commercial office space, and the remaining sixteen floors will be housing. Lied Place is located at 1133 Q Street, across the street from The Lied Center for Performing Arts, in Downtown Lincoln.
- **Willys Knight Lofts** - Resolution A-91520: As part of the Lincoln Center Redevelopment Plan, Willys Knight Lofts involves the renovation and rehabilitation of the historical Strode Building into a two-story mixed-use residential and commercial building. The ground floor will combine commercial uses and secure parking for the second floor residential units. Willys Knight Lofts is located at 1600 O Street.
- **Containers on Vine** - Resolution A-91593: As part of the North 27th Street Corridor Redevelopment Plan, Containers on Vine involves the construction of four duplexes on five parcels at 701, 705, 709, 711, and 715 N. 28th Street -- all owned by the developer. As the project progresses, demolition of two older single-family homes will be necessary. Each of the innovative units will incorporate a shipping container as part of the living quarters. The project includes 16 off-street parking spaces.
- **9th & O** - Resolution A-91556: As part of the Lincoln Center Redevelopment Plan (and replacing another proposed project at the same site), the 9th and O project involves construction of a six-story hotel at a major Downtown entryway intersection – 9th and O Streets. The hotel will include a first floor restaurant/bar and sub-level parking.
- **NIC Hotel/Office Buildings** – Resolution A-91812: As part of the Nebraska Innovation Campus Redevelopment Plan, the Hotel/Office project involves two phases. *The Hotel phase* includes construction of a six-story hotel on vacant land. The hotel will include a restaurant, coffee shop and other amenities. Part of the ground floor of the hotel will be dedicated for use by the University of Nebraska programs of Hospitality, Tourism, and Restaurant Management. The Hotel site is generally

located at the southeast corner of the intersection of Transformation Drive and N. 21st Street. *The Office Building phase* includes construction of a three-story office facility, generally located on Transformation Drive, on a vacant parcel directly east of 2125 Transformation Drive.

- **Huber Building** – Resolution A-91828: A part of the Lincoln Center Redevelopment Plan, the Huber project involves the redevelopment and rehabilitation of a building which is a contributing part of the Historic Haymarket District. Many of the historic façade features will be restored or enhanced. The first floor and basement levels will continue as commercial uses, the second floor will be renovated as residential condominiums and a roof deck will be added. The Huber Building is located at 803 Q Street.
- **Oriental Market/Stone Elephant** – Resolution A-91859: As part of the North 27th Street Corridor Redevelopment Plan, the Oriental Market/Stone Elephant project involves the construction of an expansion for the current Oriental Market location 610 N. 27th Street. The expansion will incorporate parcels at 630 and 636 N. 27th Street. The project, which will roughly double the market's space, will occur in phases. Market operations will move to the new section once that is completed. Once the older section is renovated, the market will expand to both sections.
- **Campion Housing** – Resolution A-91861: As part of the Lincoln Center Redevelopment Plan, the Campion project involves demolition of existing structures and construction of a seven-story building for student housing. The new building, on about three quarters of the block bounded by L, M, 9th, and 10th Streets, will add 134 residential units and tenant parking, as well as other amenities for residents. Eight of the units will accommodate students with disabilities.

Phase Three: Redevelopment Agreement: In 2019, redevelopment agreements were approved for nine projects:

- **Lied Place Residences** - Resolution A-91462: (See project description above.)
- **Willys Knight Lofts** - Resolution A-91541: (See project description above.)
- **Lincoln Victory Park/Clinic** - Resolution A-91598: As part of the VA Campus Redevelopment Plan, the Victory Park project involves several phases of activity. Construction of the building that will house a Veterans Administration Community-Based Outpatient Clinic is one of those phases. The building is being constructed on undeveloped land.
- **9th & O**, Resolution A-91600: (See project description above.)
- **Canopy Park**, Resolution A-91602: The project is delayed while the redevelopment agreement is being revised.
- **Containers on Vine** - Resolution A-91616: (See project description above.)
- **NIC Hotel Building** – Resolution A-91863: (See project description above.)
- **Huber Building** – Resolution A-91896: (See project description above.)
- **Cotner & P Street** – Resolution A-1909: As part of the Cotner & P Street Redevelopment Plan, this project involves demolition of a vacant, deteriorating commercial structure and construction of a four-story, 153 unit residential building with two levels of underground parking and a surface parking lot. The project is located at 225 N. Cotner Blvd.

Phase Four: Notice to Divide: In 2019, four *Notices to Divide* were processed for:

- **Antelope Square**, Resolution A-89520: As part of the Antelope Valley Redevelopment Plan, Antelope Square involved the redevelopment of under-utilized parcels in the block bounded by Q, R, 22nd, 23rd Streets, along with two parcels northeast of the 23rd & Q Street intersection. After some demolition, 24 attached, single-family, mixed-income residential units. The project was accomplished in two phases. The notice to divide noted here is for the second phase – fourteen attached single-family and townhome residential units.
- **48th & Leighton**, Resolution A-90080, A-90928: As part of the University Place Redevelopment Plan, the 48th & Leighton project involves includes the redevelopment and rehabilitation of three underutilized parcels with existing surface parking lots and deteriorating structures into a mixed-use development including market-rate residential units. The project area is generally located between Huntington Avenue, Leighton Avenue, N. 44th Street, and N. 48th Street. The originally planned use for the first floor was non-residential (commercial/office), but that was amended to be residential as well.
- **Viet Hao**, Resolution A-90977: as part of the Antelope Redevelopment Plan, the Viet Hao project involves demolition of one building, construction of a new building (2373 O Street) and rehabilitation of another building (2365 O Street). The new/renovated structures are used as a retail (specialty grocery) store and office space.
- **West O Revitalization**, Resolution A-91120: As part of the West O Street Redevelopment Plan, the West O Street Revitalization project involves a series of improvements within the pubic rights-of-way, located throughout the West O Street Corridor. The area is bounded by the City limits on the west (approximately NW 50th Street), 3rd Street on the east, S Street on the north and the railroad on the south.

<u>Completed TIF Collections</u>

Two TIF projects finished collecting increment property taxes in 2019. For both, excess funds were returned to the County Treasurer.

- **Vine Street**, a single-family residential development, is also known a *Liberty Village*. The project was part of the Antelope Valley Redevelopment Plan. Divided collections occurred for 14 years.
- **Verizon Wireless**, otherwise known as *University of Nebraska Technology Park Project 1 – Verizon*, is a commercial development. It was part of the *Northwest Corridors Redevelopment Plan* and originally supported a Verizon call center. However, the call center closed in 2017. Divided collections occurred for 12 years.

<u>Overview of Active TIF Projects</u>

As of December 31, 2019, there were 76 active TIF projects in the City of Lincoln, 64 of which were collecting divided taxes. This does not include the two TIF collections that were completed in 2019. See the attached table for details on each project, including approved TIF investment, private investment, total project costs, estimated value, and 2019 TIF di strict assessed value for each TIF district.

The following three attachments provide useful information:

Table 1: Active TIF Projects in Lincoln, NE as of 12/31/2019: Table 1 includes Project Name, Approved TIF, Private Investment, Estimated Value and 2019 Assessed Value.

Map 1: TIF Use in Context: Map 1 locates 2019 new TIF projects (8), the 2019 completed TIF projects (2), and all other active TIF projects on a base that shows Lincoln's Core and Outer area delineation.

Map 2: Land Use of TIF Projects: Map 2 locates all active TIF projects and categorizes them by primary land use as identified in their respective redevelopment plan and the *Lincoln-Lancaster County 2040 Comprehensive Plan*.

Table 1: Active TIF Projects in Lincoln, NE as of 12/31/2019

Resolution & Amend.#	Year Divided	Final Year of Collections	Project Name	Negotiated TIF	Private Investment	Total Estimated Project Costs	Projected Value	2019 Co. Assessor TIF District Value
A-83263	2005	**2019**	Vine Street Redevelopment (Liberty Village)	$311,830	$2,580,800	$2,892,630	$2,572,400	$3,061,600
A-83258 A-83855	2006	2021	Haymarket 7th to 8th Core (Salvation Army/The Option)	$569,500	$7,000,000	$7,569,500	$5,618,000	$43,260,500
A-83659	2006	2021	48th and O South Redevelopment	$585,815	$5,094,600	$5,680,415	$7,739,680	$5,292,600
A-83850	2006	2021	West O Street (Thunderstone)	$245,368	$2,599,475	$2,844,843	$2,829,000	$1,807,000
A-84249	2007	2022	56th & I-80 (North Bluff Employ. Ctr.)	$44,600,000	$0	$44,600,000	$40,290,220	$357,436,000
A-84250	2007	2022	56th & Alvo Road/Inland Truck	$113,500	$736,637	$850,137	$3,565,000	$4,359,000
A-83893 A-84230	2007	2022	48th & O North Side (HyVee)	$546,821	$16,084,258	$18,148,133	$10,300,080	$5,823,700
A-84256	2007	**2019**	Verizon Wireless (Call Center) - *Call Ctr. closed in 2017*	$2,265,000	$33,000,000	$35,265,000	$16,000,000	$1,256,000
A-84373	2007	2022	West O Street (David Wood Construction)	$42,200	$400,100	$442,300	$362,000	$350,000
A-84571	2007	2022	Turbine Flats	$71,270	$1,123,037	$1,194,307	$745,500	$1,755,800
A-84771	2008	2023	Sawmill Building	$263,000	$2,700,000	$2,963,000	$2,160,000	$2,101,300
A-84903	2008	2023	Washington Square (Condos)	$200,000	$2,300,000	$2,500,000	$1,840,000	$2,223,000
A-84938	2008	2023	Rosewood (Hotel)	$300,000	$2,200,000	$2,500,000	$1,650,000	$1,841,600

Resolution & Amend.#	Year Divided	Final Year of Collections	Project Name	Negotiated TIF	Private Investment	Total Estimated Project Costs	Projected Value	2019 Co. Assessor TIF District Value
A-85007	2009	2024	Perot Systems	$3,500,000	$25,000,000	$28,500,000	$23,500,000	$16,961,500
A-85115 A-86686	2009	2024	Block 85 (Color Ct/Peanut Butter Factory)	$931,996	$6,500,000	$7,431,996	$5,200,000	$5,084,200
A-85252	2009	2024	Lincoln Flats/Bank of the West	$763,958	$5,200,000	$5,963,958	$4,160,000	$8,271,800
A-85326	2009	2024	Shoemakers Travel Plaza	$950,000	$7,150,000	$8,100,000	$7,000,000	$4,442,500
A-85288	2009	2024	AV Parkway Plaza - Phase I (Assurity)	$7,200,000	$49,867,314	$57,067,314	$44,800,000	$35,590,400
A-85289 A-86925	2012 2015	2027 2030	Antelope Creek Village	$482,600	$3,800,000	$4,282,600	$2,648,000	$3,714,300
A-85287	2009	2024	Creekside Village	$775,000	$7,725,000	$8,500,000	$3,982,019	$2,271,100
A-85913 A-86441	2012	2027	Haymarket Hotel Tool House	$2,173,178	$13,800,000	$15,973,178	$17,100,000	$21,935,700
A-86133 A-86442	2012	2027	Block 38 (Larsen Bldg)	$1,722,988	$14,500,225	$16,223,213	$12,966,020	$12,383,900
A-86237 A-86443 A-87104	2013	2027	Telesis/Dairy House	$651,000	$5,960,000	$6,611,000	$3,670,000	$2,249,200
A-86271 A-86444	2012	2028	North Haymarket Arts and Humanities Phase II	$2,575,552	$22,215,049	$24,790,601	$17,772,039	$15,587,000
A-86276	2012	2027	World's Foremost Bank	$852,000	$6,379,573	$7,231,573	$9,250,000	$9,845,800
A-86392	2011	2026	17th and Q/Credit Union	$712,786	$5,000,000	$5,712,786	$4,500,000	$3,190,600

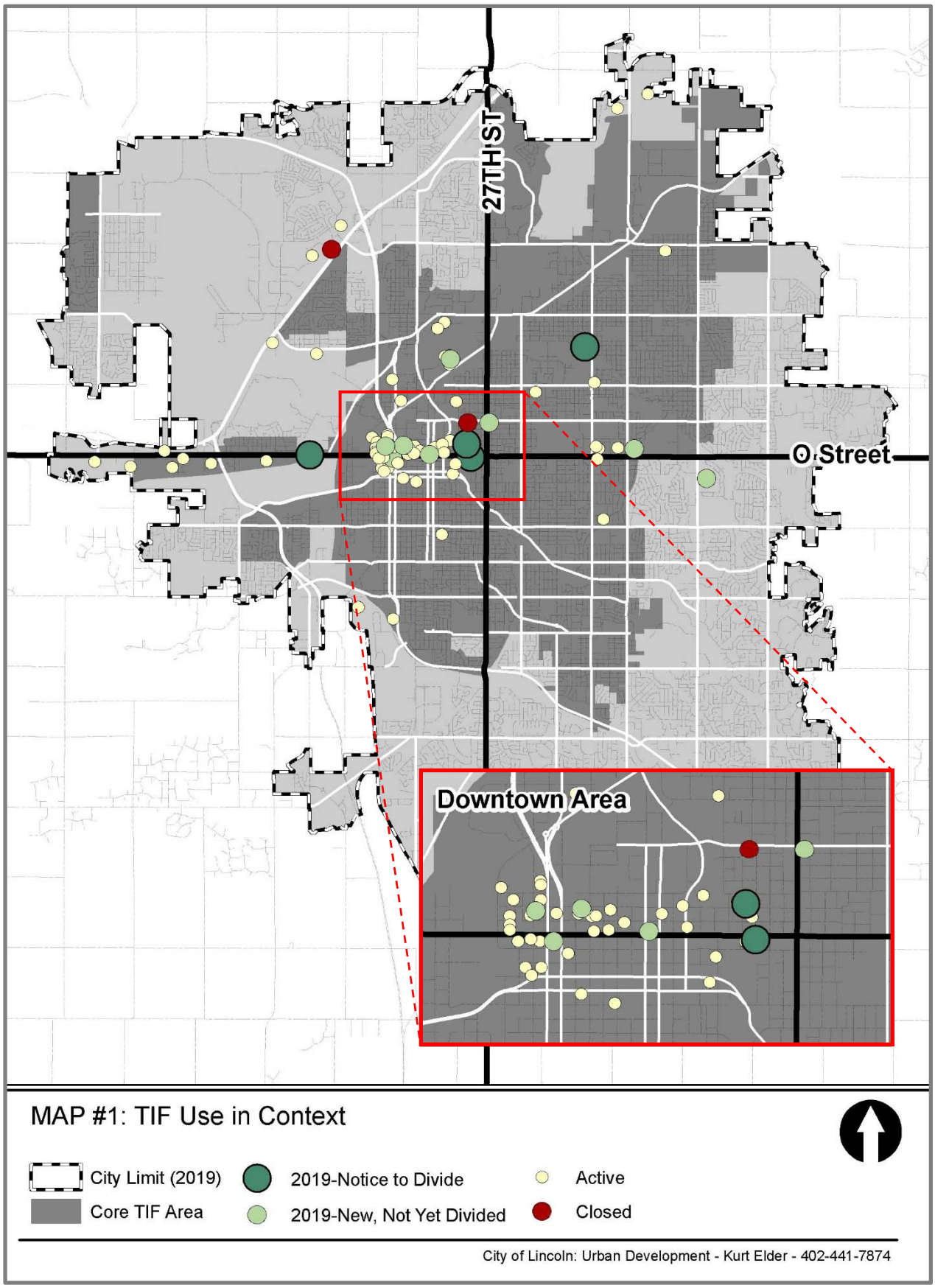
Resolution & Amend.#	Year Divided	Final Year of Collections	Project Name	Negotiated TIF	Private Investment	Total Estimated Project Costs	Projected Value	2019 Co. Assessor TIF District Value
A-86597	2012 2016	2027 2031	Yolande Avenue	$170,000	$2,000,000	$2,170,000	No Estimate Available	$19,560,400
A-86740	2013	2028	West Haymarket RRO TDP Phase 1 & 2	$7,385,000	$51,000,000	$58,385,000	$16,000,000	$52,864,400
A-86891 A-87354	2014 2017	2029 2032	Nebraska Innovation Campus Phase I	$10,739,724	$79,000,000	$89,739,724	$61,536,790	$45,664,700
A-86972	2013	2028	Gateway Senior Living Phase 1	$1,606,500	$12,500,000	$14,106,500	$7,580,000	$7,844,200
A-87003	2013	2028	Holdrege/Idylwyld	$1,260,000	$13,000,000	$14,260,000	$10,400,000	$7,219,500
A-87073	2014	2029	Landmark Centre 3	$2,100,000	$16,625,000	$18,725,000	$12,000,000	$16,431,200
A-87257	2013	2028	Project Oscar	$2,248,347	$14,000,000	$16,248,347	$10,818,160	$14,442,700
A-87260	2014	2029	18th & Q Redevelopment	$4,006,981	$30,000,000	$34,006,981	$20,820,000	$23,211,300
A-88008	2015	2030	Block 68 Redevelopment	$8,111,000	$46,500,000	$54,611,000	$37,000,000	$37,570,600
A-88121	2014	2029	Piedmont Shopping Center	$757,750	$4,700,000	$5,457,750	$6,000,000	$6,014,300
A-88145	2015	2030	Case, Case, and Case	$175,000	$1,200,000	$1,375,000	$1,160,000	$982,500
A-88158	2014	2029	Airport Entryway Corridor Project	$2,500,000	$6,800,000	$9,300,000	No Estimate Available	$60,052,200
A-88321			Great American Sports Park ***- Project did not Proceed -***	$2,116,463	$10,517,874	$12,634,337	$13,823,226	

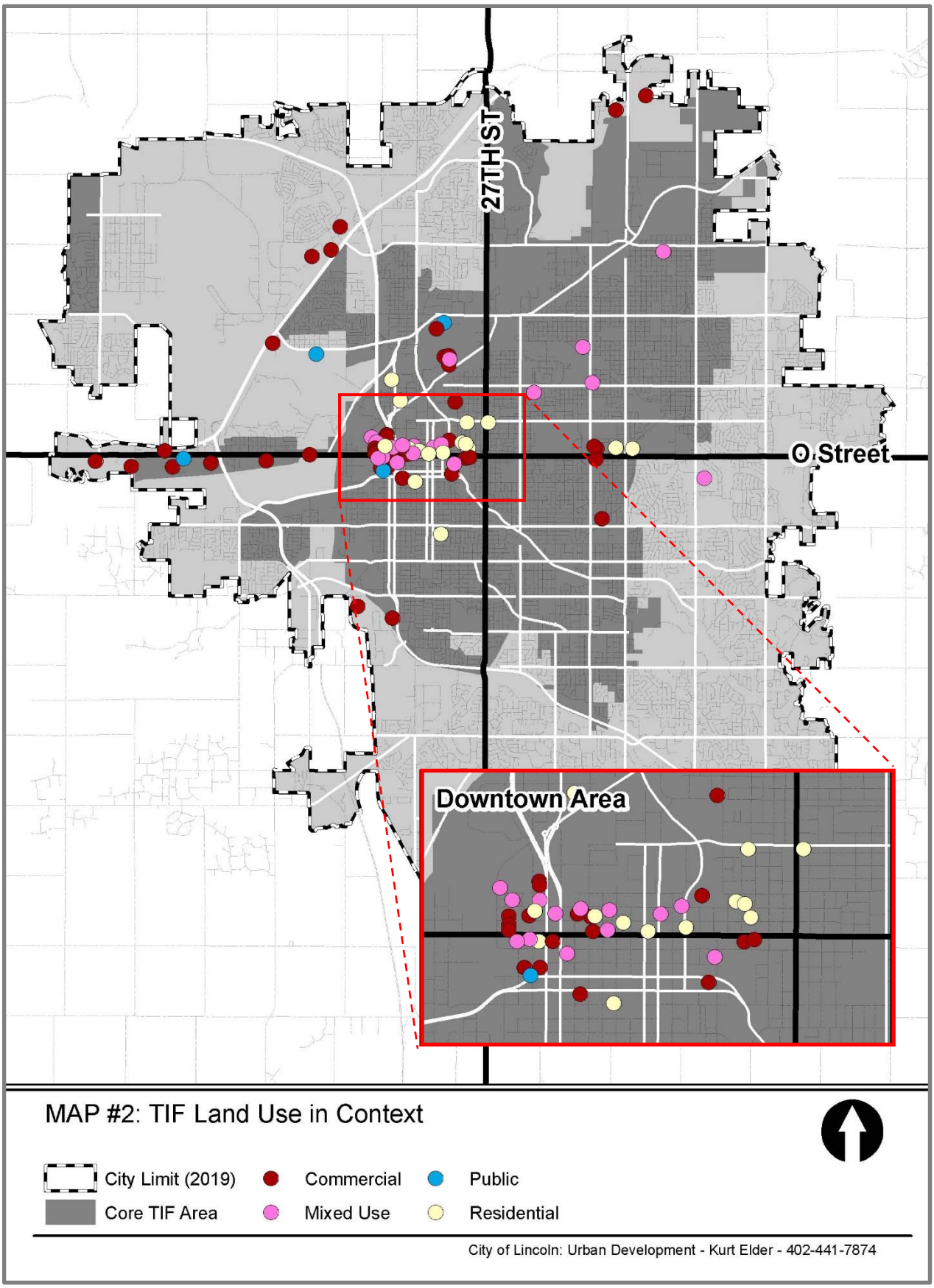
Resolution & Amend.#	Year Divided	Final Year of Collections	Project Name	Negotiated TIF	Private Investment	Total Estimated Project Costs	Projected Value	2019 Co. Assessor TIF District Value
A-88334	2015	2029	Speedway Sporting Village	$4,403,138	$25,404,520	$29,807,658	$16,500,000	$16,312,200
A-88369	2014	2027	Keichel Fine Arts	$143,897	$1,200,000	$1,343,897	$1,200,000	$696,900
A-88416	2016	2030	PCE Phase 2	$1,250,000	$11,500,000	$12,750,000	$5,300,000	$4,805,900
A-88452	2015	2030	Elsey Housing 10th & Y	$1,688,076	$10,405,800	$12,093,876	$8,000,000	$10,104,600
A-88672	2017	2031	Schwarz Paper	$533,354	$4,200,000	$4,733,354	$3,600,000	$5,930,300
A-88687	2016	2031	Ambassador/President II	$414,000	$7,000,000	$7,414,000	$3,275,000	$877,000
A-88699 A-90297	2016 2017	2031	Aspen Heights	$7,000,000	$45,000,000	$52,000,000	$35,465,077	$34,752,200
A-88799	2016	2031	Swanson Russell	$374,000	$2,026,000	$2,400,000	$1,892,600	$3,270,600
A-88800	2015	2030	23rd & O	$450,000	$3,749,500	$4,199,500	$3,200,000	$3,919,300
A-88859	2016	2031	8N Collegiate Housing (Baker Hardware)	$2,600,000	$19,500,000	$22,100,000	No Estimate Available	$21,978,700
A-88920	2016	2031	Robber's Cave	$130,000	$1,165,000	$1,295,000	$725,000	$1,213,900
A-89209	2017	2032	HUDL	$6,000,000	$30,000,000	$36,000,000	$26,928,000	$25,144,300

Resolution & Amend.#	Year Divided	Final Year of Collections	Project Name	Negotiated TIF	Private Investment	Total Estimated Project Costs	Projected Value	2019 Co. Assessor TIF District Value
A-89264 A-89435 A-90343 A-91599	2018	2033	Victory Park - VA Campus Redevelopment	$8,270,000	$41,000,000	$49,270,000	$7,470,000	$2,912,700
A-89520	2017 2019	2034	Antelope Square (Phases I & II)	$825,000	$4,575,000	$5,400,000	$4,833,000	$4,154,400
A-89522	2017	2032	Kevin Hittle	$110,000	$1,090,000	$1,200,000	$1,200,000	$1,135,700
A-89565	2017	2032	Telegraph District Phase I	$1,617,558	$20,607,923	$22,225,481	$15,065,585	$10,458,800
A-89853	2017	2032	48th & Holdrege	$2,454,600	$14,345,400	$16,800,000	$9,700,000	$10,219,500
A-90080 A-90928	2019	2034	48th & Leighton	$4,350,000	$35,000,000	$39,350,000	$24,365,000	$4,426,000
A-90277	2018	2033	1222 P	$470,000	$4,000,000	$4,470,000	$2,919,000	$1,495,400
A-90382			HLI Development LLC -- **REPEALED**					
A-90380	2018	2033	Nebraska Innovation Campus Phase II	$3,116,291	$15,300,000	$18,416,291	$14,443,000	$10,191,100
A-90398	2018	2033	Lumberworks Liner Building	$2,041,096	$12,855,731	$14,896,827	$12,855,731	$7,215,800
A-90436 A-91106	2018	2033	11th & P and Lincoln Commercial Club	$1,583,357	$10,121,003	$11,704,360	$11,017,318	$5,665,600
A-90458	2018	2033	Nature's Variety	$275,000	$3,000,000	$3,275,000	$1,618,761	$2,961,000

Resolution & Amend.#	Year Divided	Final Year of Collections	Project Name	Negotiated TIF	Private Investment	Total Estimated Project Costs	Projected Value	2019 Co. Assessor TIF District Value
A-90691	Taxes Not Yet Divided		Huvepharma **- No Progress**	$500,000	$4,750,000	$5,250,000	$2,055,000	$636,400
A-90726	2018	2033	Skate Zone **- Underway**	$960,000	$10,040,000	$11,000,000	$5,672,328	$1,283,700
A-90857			9th & P **-- REPEALED**					
A-90977	2019	2034	Viet Hao 2353/65/73 O Street	$128,200	$1,716,100	$1,844,300	$1,033,800	$299,800
A-90986	Taxes Not Yet Divided		West O Sports Facility - **Underway**	$1,300,000	$10,400,000	$11,700,000	$4,862,382	$572,700
A-91004	2018	2033	Telegraph District Phase II **- Underway**	$8,907,652	$62,000,000	$70,907,652	$57,363,333	$800,700
A-91086	2018	2033	Raymond Brothers	$1,179,671	$7,232,126	$8,411,797	$6,333,930	$4,021,300
A-91120	2019	2034	West O St Revitalization **-- Area TIF, for public improvements only**	$0	$0	$0	No Estimate Available	$113,869,300
A-91288	Taxes Not Yet Divided		Project Oscar 2.0 **- Underway**	$2,805,000	$16,000,000	$18,805,000	$16,000,000	$811,600
A-91462	Taxes Not Yet Divided		Lied Place **- Underway**	$5,000,000	$30,000,000	$35,000,000	$26,279,640	$1,131,500
A-91541	Taxes Not Yet Divided		Willys Knight Lofts **- Underway**	$252,000	$2,500,000	$2,752,000	$1,845,242	$606,100
A-91600	Taxes Not Yet Divided		9th & O **- Underway**	$3,130,000	$28,000,000	$31,130,000	$16,500,000	$918,700

Resolution & Amend.#	Year Divided	Final Year of Collections	Project Name	Negotiated TIF	Private Investment	Total Estimated Project Costs	Projected Value	2019 Co. Assessor TIF District Value
A-91602 A-91986	Taxes Not Yet Divided		Canopy Park **- Redev. Agreement Being Revised**	$7,089,305	$46,130,157	$53,219,462	$46,257,023	TIF District to be Redefined
A-91616	Taxes Not Yet Divided		Containers on Vine **- Underway**	$221,890	$1,078,110	$1,300,000	$1,300,000	$169,600
A-91863	Taxes Not Yet Divided		Campus Hotel **- Underway**	$5,600,000	$35,000,000	$40,600,000	$26,500,000	$280,500
A-91896	Taxes Not Yet Divided		Huber Building **- Underway**	$537,000	$1,650,000	$2,187,000	$4,205,910	$1,582,300
A-91909	Taxes Not Yet Divided		Cotner & P Street **- Underway**	$3,900,000	$28,000,000	$31,900,000	$18,000,000	$903,200
A-91963	Taxes Not Yet Divided		Oriental Market/Stone Elephant **- Underway**	$120,000	$1,500,000	$1,500,000	$1,063,600	$463,600


27TH ST
O Street
Downtown Area
MAP #1: TIF Use in Context
City Limit (2019)
Core TIF Area
2019-Notice to Divide
2019-New, Not Yet Divided
Active
Closed
City of Lincoln: Urban Development - Kurt Elder - 402-441-7874


27TH ST
O Street
Downtown Area
MAP #2: TIF Land Use in Context
City Limit (2019)
Core TIF Area
Commercial
Mixed Use
Public
Residential
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