

ORDINANCE No. -2024

AN ORDINANCE AMENDING THE CODE OF THE BOROUGH OF STROUDSBURG BY ADDING A PART 6, LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE, TO CHAPTER 24 TAXATION; PROVIDING FOR REAL ESTATE TAX EXEMPTION FOR NEW CONSTRUCTION AND IMPROVEMENTS TO DETERIORATED PROPERTY PURSUANT TO THE PENNSYLVANIA LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT AND ESTABLISHING STANDARDS AND QUALIFICATIONS FOR OBTAINING SUCH EXEMPTION

WHEREAS, the Stroudsburg Bourgh Council ("Council") adopted a comprehensive compilation of ordinances entitled the "Code of the Borough of Stroudsburg," or the "code;" and

WHEREAS, any and all additions, amendments, deletions, or supplements to the Code, when passed and adopted in such form as to indicate the intention of Council to be a part thereof, shall be deemed to be incorporated into such Code so that reference to the Code shall be understood and intended to include such changes; and

WHEREAS, whenever such additions, amendments, deletions, or supplements to the Code shall be adopted, they shall thereafter be printed out, as provided hereunder, inserted in the post-bound book containing said Code as amendments and supplements thereto; and

WHEREAS, Section 3301.1 (a) of the Pennsylvania Borough Code (Title 8 Pa. C.S.A. §3301.1(a)) authorizes the Council to take up and adopt ordinances deemed beneficial to the Borough including, but not limited to Tax Ordinances, and ordinances intended to maintain the health and welfare of the Borough and its citizens; and

WHEREAS, the Pennsylvania Local Economic Revitalization Tax Assistance Act, Act of Dec. 1. 1977, P.L. 237, No. 76, as amended by the Act of July 13, 1988, P.L. 518. No. 90, found at 72 P.S. §4722 et seq., referred to as "LERTA," authorizes local taxing authorities to provide property tax exemptions for improvements to certain deteriorated industrial, commercial, and other business properties and for new construction in deteriorated areas of economically depressed communities; and

WHEREAS, Stroudsburg Borough is the local taxing authority and municipal governing body pursuant to LERTA; and

WHEREAS, the Council desires to encourage new residential, industrial, commercial, and business development in deteriorated areas through the use of tax exemptions; and

WHEREAS, the United States Treasury Department, through the Treasury Department's Bureau of Internal Revenue, designated all census tracts within the Borough of Stroudsburg as a Qualified Opportunity Zone for purposes of establishing a basis for taxpayer investment and exclusion of certain gain from an investment as set forth in greater detail under the Internal Revenue Code at §1400Z and certain rule making by the IRS; and

WHEREAS, the Borough of Stroudsburg, for purposes of this Qualified Opportunity Zone investment election, is considered "Economically Distressed;" that is experiencing economic decline and difficulty; and

WHEREAS, the Council finds that the Borough's designation as a Qualified Opportunity Zone, combined with the Borough's authority to enact this LERTA Ordinance, can stimulate investment in the Borough and benefit the Borough and its citizens; and

WHEREAS, the Council conducted a public hearing, after due advertisement, for purposes of determining the boundaries of the area(s) to be designated a "deteriorated area," in which such tax exemptions may be granted by local taxing authorities; and

WHEREAS, based upon testimony elicited at the public hearing, the Council finds that there are eligible deteriorated areas within the Borough and the Borough itself which will benefit from exemptions afforded by LERTA; and

**NOW, THEREFORE BE IT ORDAINED AND ENACTED** by the Stroudsburg Borough Council, Monroe County, Pennsylvania, and it is hereby ordained and enacted by the authority of the same, to wit:

### SECTION 1: AMENDMENT TO THE STROUDSBURG BOROUGH CODE.

The Stroudsburg Borough Code is hereby amended by adding Part 6 to Chapter 24, Local Economic Revitalization Tax Assistance, to Chapter 24, Taxation, Special, as stated in its entirety in Exhibits "A" and "B" attached hereto, which Exhibits "A" and "B" are incorporated by reference, as though more fully set forth.

### **SECTION 2: SEVERABILITY.**

The provisions of this Ordinance are severable, and in the event that any provision is held invalid, void, illegal, unconstitutional, or unenforceable, it is the intent of the Council that such determination by the Court shall not affect or render void the remaining provisions of this Ordinance. It is the declared intent of the Council that this Ordinance would have been enacted if any provision subsequently declared to be void, invalid, illegal, unconstitutional, or unenforceable had not been included at the time of enactment.

### **SECTION 3: REPEALER.**

All ordinances or parts of ordinances and all resolution or parts of resolutions that are inconsistent with this Ordinance are hereby repealed; provided, however, nothing in this

Ordinance shall be interpreted to affect any rights or liabilities of the Borough, or to affect any cause of action, existing prior to the enactment of this Ordinance.

## **SECTION 4: EFFECTIVE DATE.**

This Ordinance shall become effective immediately in accordance with the Pennsylvania Borough Code.

ORDAINED AND ENACTED into an Ordinance at a regular meeting of the Council of Stroudsburg Borough, Monroe County, Pennsylvania, this  $18^{44}$  day of 1000, 2024.

BOROUGH OF STROUDSBURG

ATTEST

By: \_\_\_\_\_\_

Matt Abell, President of Council

Lawrence Kopp, Borough Manager

Michael Moreno, Mayor

# EXHIBITS "A" & "B" TO ORDINANCE (SEE ATTACHED)

#### ARTICLE IV

#### LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE

## §24-610 Short Title

This article shall be known as, and may be cited as, the "Stroudsburg Borough LERTA Ordinance," as amended from time to time.

## §24-611 Authority

This article is enacted under the authority of the Pennsylvania Local Economic Revitalization Tax Assistance Act ("LERTA"), Act No. 1977-76, as amended. It is declared that enactment of this article, and the provision hereof, are necessary for the protection, benefit, and preservation of the health, safety, and welfare of the inhabitants of Stroudsburg Borough.

### §24-612 Definitions

The following words and phrases, when used in this article, shall have the meanings described to them in this section, except where the context of language clearly indicates or requires a different meaning.

"ACT" OR "LERTA" — Shall mean Local Economic Revitalization Tax Assistance Act of the Commonwealth, Act No. 1977-76, as amended and supplemented.

**BOROUGH** – Borough of Stroudsburg, Monroe County, Pennsylvania, acting by and through its Council of Supervisors, or, in appropriate cases, acting by and through its authorized representatives.

**COMMONWEALTH** – The Commonwealth of Pennsylvania.

**COUNTY** – The County of Monroe, Pennsylvania, acting by and through its Council of County Commissioners, or, in appropriate cases, acting by and through its authorized representatives.

**DETERIORATED AREA** – The area or areas within the Borough of Stroudsburg identified in §24-613 of this article.

ELIGIBLE PROPERTY - Any property located in the Deteriorated Area(s), as hereafter provided.

**IMPROVEMENT** — Repair, construction, or reconstruction, including alterations and additions, having the effect of rehabilitating an Eligible Property, so that it becomes habitable or attains higher standards of safety, health, economic use or amenity, or is brought into compliance with laws, ordinances, or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed improvement.

**LOCAL TAXING AUTHORITY** – The Borough of Stroudsburg, Stroudsburg Area School District, and Monroe County.

**SCHOOL DISTRICT** – Stroudsburg Area School District, Monroe County, Pennsylvania, acting by and through its Council of School Directors, or, in appropriate cases, acting by and through its authorized representatives.

## §24-613 Designation of Deteriorated Area(s)

- A. This Borough hereby designates all parcels of land contained in Exhibit "B," not otherwise exempt from real estate taxation as a "Deteriorated Area," within the meaning of LERTA, and one in which the Local Taxing Authorities may grant a tax exemption pursuant to the provisions of this Act and Ordinance.
- B. Persons undertaking new construction or making improvements to Eligible Properties in the Deteriorated Area may apply for, and the Monroe County Assessment Office may grant, real estate tax exemption upon such new construction and improvements in the amount and in the manner hereinafter provided.

## §24-614 Exemptions

- A. There is hereby exempted from all real property taxation of this Borough that portion of the additional assessment attributable to the actual cost of new construction upon, or improvements to, Eligible Property for which proper Application has been made in accordance with this Ordinance, subject to limitations hereinafter set forth.
- B. The exemption from taxes granted under this Ordinance shall be upon the property and shall not terminate upon the sale or exchange of the property.
- C. The length of the schedule for taxes exempted shall not exceed 5 years.
- D. Improvements that do not result in an increased assessed value on the subject property shall not qualify for LERTA.
- E. The exemption for new construction or improvements to an Eligible Property shall commence in the tax year immediately following the year in which the new construction or improvement is completed and a Certificate of Occupancy is granted.
- F. LERTA will only be granted when a LERTA application meeting all the criteria established herein is approved by the Monroe County Assessment Office. LERTA forms are available at the Borough Office. In order to be eligible for the exemption, the applicant/property owner must submit a LERTA application for tax exemption to the Monroe County Assessment Office at the time the applicant/property owner secures the building permit. No tax exemption shall be granted if the property owner does not secure the necessary and proper permits prior to making an Improvement of the property.

- G. Applicants must pay a one-time application fee of \$100.00 at the time of submission of LERTA application.
- H. Appeals from the reassessment and the amounts eligible for exemption may be taken by the taxpayer or the Local Taxing Authorities, as provided by law.
- I. The cost of new construction or improvements to be exempted and the schedule of taxes exempted existing at the time of the initial request for tax exemption shall be applicable to that exemption request, and subsequent amendment to the ordinance, if any, shall not apply to requests initiated prior to their adoption.
- J. The schedule of real property taxes to be exempted shall be in accordance with the following percentage of the assessed valuation of new construction or improvements to the Eligible Property:

Year	Tax Exemption	
1	100%	
2	80%	
3	60%	
4	40%	
5	20%	

### §24-615 Exclusions and Revocation

- A. This Ordinance and the tax exemptions granted herein shall not apply and shall not be available where any of the following occur:
- (1) The property owner does not secure the necessary and proper permits prior to improving, or undertaking new construction to, the property; or
- (2) The property, as completed, does not comply with the minimum standards of the law, ordinances, regulations, resolutions, and codes of the Borough; or
- (3) According to the laws ordinances, regulations, resolutions, and codes of the Borough, the use for which the property is made is a non-conforming use, or the property contains a non-conforming use; or
- (4) The property owner is not current on all real estate taxes owed on all properties he/she/it owns in the County of Monroe; or
- (5) The property owner fails to comply with the provisions of this Ordinance.
- B. The exemption from real estate taxes provided herein shall be forfeited by the property owner and/or any subsequent owner of the real estate for failure to pay non-exempt real estate taxes on any property under the jurisdiction of the Borough by the last day of the time period to pay such taxes without penalty. Upon receipt of notice of non-payment of non-exempt real estate

taxes, the Borough shall discontinue the LERTA exemption and shall notify the Monroe County Assessment Office of such discontinuance.

C. In any case where deteriorated property is damaged, destroyed, or demolished, by any cause or for any reason, and the assessed valuation of the property affected has been reduced as the result of such damage, destruction, or demolition, the exemption from real property taxation shall be limited to the actual cost of improvements or construction that is in excess of the original assessment that existed prior to damage, destruction, or demolition of the property.

## §24-616 Sunset Provisions

- A. An application for exemption from real estate taxes may be made at any time within five (5) years from the effective date of this ordinance. The provisions of the LERTA Ordinance shall expire thereafter, unless extended by ordinance.
- B. Any taxpayer who has received or applied for the exemption granted by this Ordinance prior to the ordinance's expiration date, shall, if exemption is granted, be entitled to the full exemption authorized herein.

# Exhibit B Designated Areas | LERTA Eligible Properties

PIN	ADDRESS	PIN	ADDRESS
18-1.1.11.1	115 MAIN ST	18-1.1.11.2	MAIN ST
18-1.1.11.2-1	203 MAIN ST	18-1.1.10.1	MAIN ST
18-1.1.10.2	202 E MAIN ST	18-1.1.10.3	204 MAIN ST
18-1.1.11.3	MAIN ST	18-1.1.10.4	208 MAIN ST
18-1.1.11.4	MAIN ST	18-1.1.10.13	228 MAIN ST
18-1.1.14.1	7 N 3RD ST	18.119707	302 MAIN ST
18-1.1.11.7	303 MAIN ST	18-1.1.11.8	MAIN ST
18-1.1.14.4	308 MAIN ST	18-1.1.11.9	MAIN ST
18-1.1.13.1	301 MCCONNELL ST	18-1.1.13.2	314 MAIN ST
18-1.1.11.10	315 MAIN ST	18-1.1.11.11-1	MAIN ST
18-1.1.11.11	327 MAIN ST	18-1.1.13.4	330 MAIN ST
18-1.1.11.12	335 MAIN ST	18-1.1.13.12	MAIN ST
18-1.1.13.13	E MAIN ST	18-1.1.13.14	E MAIN ST
18-1.1.11.13	339 MAIN ST	18-1.1.13.15	340 MAIN ST
18-1.1.11.14	343 MAIN ST	18-1.1.13.16	344 MAIN ST
18-1.1.11.15	345 MAIN ST	18-1.1.11.16	353 MAIN ST
18-1.1.13.18	10 N 4TH ST	18-1.1.13.19	12 N 4TH ST
18-1.1.13.20	N 4TH ST	18-1.1.12.11	N 4TH ST
18-1.1.13.17	MAIN ST	18-1.1.12.12	400 MAIN ST
18-1.1.11.18	401 MAIN ST	18-1.1.12.13	MAIN ST
18-1.1.11.19	403 MAIN ST	18-1.1.11.20	407 MAIN ST
18-1.1.12.14	408 MAIN ST	18-1.1.11.22	411 MAIN ST
18-1.1.12.15	416 MAIN ST	18-1.1.12.17	418 MAIN ST
18-1.1.12.19	424 MAIN ST	18-1.1.12.20	440 MAIN ST
18-1.1.11.23	425 MAIN ST	18-1.1.11.24	435 MAIN ST
18-1.1.11.25	499 MAIN ST	18-2.2.5.2	500 MAIN ST
18-2.2.5.3	502 MAIN ST	18-2.2.5.4	504 MAIN ST
18-2.2.8.2	509 MAIN ST	18-2.2.5.5	510 MAIN ST
18-2.2.5.6	512 MAIN ST	18-2.2.8.3	513 MAIN ST
18-2.2.8.4	515 MAIN ST	18-2.2.5.7	516 MAIN ST
18-2.2.8.5	517 MAIN ST	18-2.2.5.8	520 MAIN ST
18-2.2.5.9	524 MAIN ST	18-2.2.8.7	525 MAIN ST
18-2.2.5.10	528 MAIN ST	18-2.2.5.11	530 MAIN ST
18-2.2.5.12	534 MAIN ST	18-2.2.5.13	538 MAIN ST
18-2.2.5.14	540 MAIN ST	18-2.2.8.8	547 MAIN ST
18-2.2.5.15	548 MAIN ST	18-2.2.8.9	551 MAIN ST
18-2.2.8.10	553 MAIN ST	18-2.2.5.16	554 MAIN ST
18-2.2.5.17-1	556 MAIN ST	18-2.2.8.11	559 MAIN ST
18-2.2.5.17-2	560 MAIN ST	18-2.2.5.17	564 MAIN ST
18-2.2.8.12	567 MAIN ST	18-2.2.5.21	572 MAIN ST
18-2.2.5.22	578 MAIN ST	18-2.2.8.13	579 MAIN ST
18-2.2.5.23	4 N 6TH ST	18-2.2.8.14	575 MAIN ST
18-2.2.8.15	585 MAIN ST	18-2.2.6.9	600 MAIN ST
18-2.2.7.9	601 MAIN ST	18-2.2.7.8	MAIN ST

Exhibit B
Designated Areas | LERTA Eligible Properties

18-2.2.7.7 609 MAIN ST 18-2.2.6.10 616 MAIN ST	18-2.2.7.6	615 MAIN ST
18-2.2.6.10 616 MAIN ST	10 2 2 7 5	
	18-2.2.7.5	619 MAIN ST
18-2.2.7.2 MAIN ST	18-2.2.6.11	620 MAIN ST
18-2.2.6.12 624 MAIN ST	18-2.2.6.13	626 MAIN ST
18-2.2.6.14 630 MAIN ST	18-2.2.6.15	632 MAIN ST
18-2.2.6.16 10 N 7TH ST	18-2.2.7.1	639 MAIN ST
18-3.1.13.1 700 MAIN ST	18-3.1.14.10	701 MAIN ST
18-3.1.14.12 13 S 7TH ST	18-3.1.14.9	713 MAIN ST
18-3.1.14.8 719 MAIN ST	18-3.1.13.3	720 MAIN ST
18-3.1.13.4 724 MAIN ST	18-3.1.13.5	726 MAIN ST
18-3.1.13.6 728 MAIN ST	18-3.1.14.6	729 MAIN ST
18-3.1.13.7 730 MAIN ST	18-3.1.13.8	732 MAIN ST
18-3.1.14.5 735 MAIN ST	18-3.1.13.9	738 MAIN ST
18-3.1.13.10 744 MAIN ST	18-3.1.14.4	745 MAIN ST
18-3.1.13.11 746 MAIN ST	18-3.1.13.12	752 MAIN ST
18-3.1.13.13 756 MAIN ST	18-3.1.14.3	759 MAIN ST
18-3.1.13.14 760 MAIN ST	18-3.1.14.2	761 MAIN ST
18-3.1.13.15 762 MAIN ST	18-3.1.13.16	768 MAIN ST
18-3.1.13.17 770 MAIN ST	18-3.1.14.1	10 S 8TH ST
18-3.1.12.1 800 MAIN ST	18-3.1.15.4	9 S 8TH ST
18-3.1.15.5 11 S 8TH ST	18-5.2.16.1-1	13 S 8TH ST
18-3.1.12.2 802 MAIN ST	18-3.1.15.3	803 MAIN ST
18-3.1.12.3 804 MAIN ST	18-3.1.15.2	805 MAIN ST
18-3.1.12.4 806 MAIN ST	18-3.1.15.1	809 MAIN ST
18-3.1.12.5 810 MAIN ST	18-3.1.12.6	814 MAIN ST
18-3.1.12.7 816 MAIN ST	18-3.1.12.8	818 MAIN ST
18-4.1.4.3 825 MAIN ST	18-4.1.4.2	829 MAIN ST
18-4.1.4.1 831 MAIN ST	18-4.1.4.6	5 S 9TH ST
18-4.1.2.1 900 MAIN ST	18.113389	901 MAIN ST
18-4.1.3.5 903 MAIN ST	18-4.1.2.2	904 MAIN ST
18-4.1.3.4-1 905 MAIN ST	18-4.1.3.4	906 MILL ALY
18-4.1.2.3 906 MAIN ST	18.116932	907 MAIN ST
18-4.1.2.4 908 MAIN ST	18-4.1.2.5	W MAIN ST
18-4.1.2.6 912 MAIN ST	18-4.1.3.2	913 MAIN ST
18-4.1.3.1 919 MAIN ST	18-4.1.5.5	921 MAIN ST
18-4.1.11.33 1002 W MAIN ST	18-4.1.5.4	1003 W MAIN ST
18-4.1.11.34 1004 W MAIN ST	18-4.1.5.3	1009 W MAIN ST
18-4.1.11.39 1012 W MAIN ST	18.112572	1015 W MAIN ST
18-4.1.7.2 1055 W MAIN ST	18-4.1.7.20	1109 W MAIN ST
18-4.1.8.4 1118 W MAIN ST	18-4.1.8.5	1122 W MAIN ST
18-4.1.7.19 1125 W MAIN ST	18-4.1.8.6	1126 W MAIN ST
18-4.1.7.18 1127 W MAIN ST	18-4.1.8.7	1128 W MAIN ST
18-4.1.8.8 1130 W MAIN ST	18-4.2.2.28	1133 W MAIN ST
18-4.2.2.27 1137 W MAIN ST	18-4.1.8.9	1138 W MAIN ST
18-4.2.2.26 1139 W MAIN ST	18-4.1.8.10	1140 W MAIN ST

# Exhibit B Designated Areas | LERTA Eligible Properties

PIN	ADDRESS	PIN	ADDRESS
18-4.2.2.25	1141 W MAIN ST	18-4.2.2.24	1143 W MAIN ST
18-4.2.1.9	W MAIN ST	18-4.2.1.9-1	W MAIN ST
18-4.2.2.23	1147 W MAIN ST	18-4.2.1.10	1148 W MAIN ST
18-4.2.2.22	1149 W MAIN ST	18-4.2.2.21	1151 W MAIN ST
18-4.2.1.11	1154 W MAIN ST	18-4.2.2.20	1155 W MAIN ST
18-4.2.2.19	1159 W MAIN ST	18-4.2.2.18	1161 W MAIN ST
18-4.2.2.17	1163 W MAIN ST	18-4.2.2.16	1165 W MAIN ST
18-4.2.2.15	1167 W MAIN ST	18-4.2.2.13	1169 W MAIN ST
18-4.2.1.12	1170 W MAIN ST	18-4.2.2.12	1173 W MAIN ST
18-4.2.1.13-1	1174 W MAIN ST	18-4.2.2.11	1177 W MAIN ST
18-4.2.1.13	1170 W MAIN ST	18-4.2.1.14	1184 W MAIN ST
18-4.2.1.15	1186 W MAIN ST	18-4.2.3.35	1187 W MAIN ST
18-4.2.1.16-1	1188 W MAIN ST	18-4.2.3.34	1189 W MAIN ST
18-4.2.3.33	1191 W MAIN ST	18-4.2.1.17	1192 W MAIN ST
18-4.2.3.31	1193 W MAIN ST	18-4.2.3.30	1195 W MAIN ST
18-4.2.1.21	1196 W MAIN ST	18-4.2.3.29	1197 W MAIN ST
18-4.2.1.22	1198 W MAIN ST	18-4.2.3.28	1203 W MAIN ST
18-4.2.1.23	W MAIN ST	18-4.2.1.24	W MAIN ST
18-4.2.3.25	1215 W MAIN ST	18-4.2.1.25-1	1220 W MAIN ST
18-4.2.3.20	1641 W MAIN ST	18-4.2.3.19	1645 W MAIN ST
18-4.2.1.34	1650 W MAIN ST	18-2.2.8.23	ANN ST
18-2.2.8.22	ANN ST	18-2.2.9.2	537 ANN ST
18-2.2.9.3	539 ANN ST	18-2.2.9.4	541 ANN ST
18-2.2.8.21	ANN ST	18-2.2.9.5	543 ANN ST
18-2.2.9.6	561 ANN ST	18-2.2.9.7	563 ANN ST
18-2.2.8.16	N 6TH ST	18-2.2.8.17	22 S 6TH ST
18-5.2.1.6	601 ANN ST	18-2.2.7.10	17 S 6TH ST
18-2.2.7.11	19 S 6TH ST	18-2.2.7.12	21 S 6TH ST
18-2.2.7.13	23 S 6TH ST	18-2.2.7.14	27 S 6TH ST
18-5.2.1.5	603 ANN ST	18-2.2.7.15	606 ANN ST
18-5.2.1.4	607 ANN ST	18-5.2.1.3	613 ANN ST
18-5.2.1.2	617 ANN ST	18-5.2.1.1	621 ANN ST
18-5.2.1.7	ANN ST	18-2.2.7.18	16 S 7TH ST
18-2.2.7.16	20 S 7TH ST	18-5.2.17.1	17 S 7TH ST
18-5.2.17.2	700 ANN ST	18-5.2.17.3	702 ANN ST
18-5.2.17.4	706 ANN ST	18-5.2.17.6	712 ANN ST
18-5.2.17.10	724 ANN ST	18-5.2.17.11	726 ANN ST
18-5.2.15.22	727 ANN ST	18-5.2.17.12	728 ANN ST
18-5.2.15.21	731 ANN ST	18-5.2.15.20	733 ANN ST
18-5.2.15.19	737 ANN ST	18-5.2.17.13	738 ANN ST
18-5.2.15.19-1	739 ANN ST	18-5.2.17.14	740 ANN ST
18.113252	741 ANN ST	18-5.2.17.15	742 ANN ST
18-5.2.15.18	743 ANN ST	18-5.2.15.17	745 ANN ST
18-5.2.17.17-1	16 S 8TH ST	18-5.2.17.16	18 S 8TH ST
18-5.2.16.3	23 S 8TH ST	18-5.2.16.1	15 S 8TH ST

Exhibit B
Designated Areas | LERTA Eligible Properties

PIN	ADDRESS	PIN	ADDRESS
18-5.2.16.2	19 S 8TH ST	18-5.2.15.14	ANN ST
18-5.2.16.4	808 ANN ST	18-5.2.15.8	809 ANN ST
18-5.2.15.7	811 ANN ST	18-5.2.16.5	814 ANN ST
18-5.2.15.4	815 ANN ST	18-5.2.16.6	816 ANN ST
18-5.2.16.7	818 ANN ST		819 ANN ST
18-5.2.15.2	107 PALMER ST	18-5.2.16.9	824 ANN ST
18-5.2.15.1	825 ANN ST	18-5.2.16.10	826 ANN ST
18-4.1.4.4	19 WILLIAMS ST	18-4.1.4.5	ANN ST
18-4.1.3.6	910 ANN ST	18-4.1.5.6	931 ANN ST
18-4.1.3.9	909 MILL ALY	18-4.1.3.6-1	913 MILL ALY
18-4.1.3.8	MILL ALLEY	18-4.1.3.7	S 10TH ST