RESOLUTION NO. RS2025-

A Resolution authorizing the Metropolitan Development and Housing Agency to negotiate and enter into a PILOT Agreement and accept payments in lieu of ad valorem taxes with respect to a multi-family housing project located at 865 W Trinity Lane known as Trinity Lane Apartments.

WHEREAS, Tennessee Code Annotated 13-20-104 ("the Act") authorizes a Metropolitan Government for which a housing authority is created to delegate to such housing authority the authority to negotiate and accept payments in lieu of ad valorem taxes ("In Lieu of Tax Payments") from the housing authority's lessees operating low-income housing tax credit property ("LIHTC Property") upon a finding that such payments are deemed to be in furtherance of the housing authority's public purposes; and

WHEREAS, the Metropolitan Development and Housing Agency ("MDHA") was created pursuant to state law and is the housing authority for the Metropolitan Government; and

WHEREAS, by Ordinance No. BL2015-1281 as amended by Ordinance Nos. BL2016-334 and BL2016-435 (the "LIHTC Ordinance"), the Metropolitan Council (i) authorized MDHA to negotiate and accept In Lieu of Tax Payments from qualified lessees of LIHTC Property owned by MDHA and (ii) approved MDHA's program for determining qualifications and eligibility for such In Lieu of Tax Payments, a copy of which was attached to the LIHTC Ordinance (the "PILOT Program"); and

WHEREAS, the Metropolitan Council approved an annual tax abatement not to exceed \$5,000,000; and

WHEREAS, a balance in the amount of annual funding available for LIHTC's is currently \$4,055,530 after accounting for Artists Lofts (\$686,962), Autumn Lake (\$157,665), and Buena Vista (\$99,843).

WHEREAS, Nashville Leased Housing Associates V, LLLP ("Owner") plans to acquire property located at 865 W Trinity Lane (the "Project Site"); and

WHEREAS, Owner has proposed that an apartment project consisting of approximately 233 units restricted to individuals and families earning 60% or less of the Area Median Income (AMI) utilizing income averaging, known as Trinity Lane Apartments, be constructed on the Project Site by Owner and operated as a LIHTC Property (the "Project"); and

WHEREAS, the Board of Commissioners of MDHA has approved MDHA's taking title to the Project Site for the purpose of facilitating an in lieu of tax agreement with the Owner, a copy of which is attached hereto as Exhibit A (the "PILOT Agreement") and authorized the President and CEO of MDHA to take all actions on behalf of MDHA to (i) take title to the property, (ii) lease the Project Site and the Project to Owner, (iii) enter into the PILOT Agreement, and (iv) submit the PILOT Agreement to the Metropolitan Council for approval as required by the Act and the PILOT Ordinance; and

WHEREAS, the PILOT Agreement has been submitted to the Metropolitan Planning Commission which has recommended approval and provided a list of other LIHTC properties in the census tract; and

WHEREAS, MDHA has certified that the Project is consistent with MDHA's Consolidated Plan for Nashville-Davidson County and that there are no other PILOT agreements in effect in the same census tract of the Project Site; and

WHEREAS, those portions of the Project and the Project Site owned by MDHA will be exempt from ad valorem taxation pursuant to Tennessee Code Annotated 67-5-206; and

WHEREAS, the Owner has agreed to make annual PILOT payments payable to the Metropolitan Government in accordance with the attached PILOT Agreement; and

WHEREAS, the value of the project when completed is estimated to be \$47,831,702 based on an income evaluation of the Project and its corresponding tax credits;

WHEREAS, for the purpose of the \$5,000,000 annual cap set forth in the PILOT Ordinance, the difference between the annual in lieu of tax payment payable under the PILOT Agreement and the projected real property ad valorem taxes that would otherwise be payable with respect to the Project in the first tax year after completion of the Project is \$503,444; and

WHEREAS, MDHA's entering into the PILOT Agreement to facilitate the Project is in the interest and welfare of the citizens of the Metropolitan Government and will further MDHA's public purposes by providing financial incentives for construction and rehabilitation of affordable housing units through the federally sponsored low income housing tax credit program resulting in a positive impact on the supply of affordable housing in Davidson County; and

WHEREAS, MDHA has submitted the PILOT Agreement to the Metropolitan Council for approval as required by the Act and the PILOT Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

- Section 1: That the Council of the Metropolitan Government finds that MDHA's entering into the PILOT Agreement and acceptance of payments in lieu of ad valorem taxes with respect to the Project Site and the Project is in furtherance of the MDHA's public purpose of providing for and facilitating an adequate supply of affordable housing and in furtherance of the other public purposes described above.
- Section 2: That the PILOT Agreement and the Project comply with the PILOT Ordinance and the PILOT Program.
- Section 3: The Council of the Metropolitan Government finds that for the purpose of the \$5,000,000 annual cap set forth in the PILOT Ordinance, the difference between the annual in lieu of tax payment payable under the attached PILOT Agreement and the projected real property ad valorem taxes that would otherwise be payable with respect to the Project in the first tax year after completion of the Project is \$503,444.
- Section 4: That the Council of the Metropolitan Government hereby approves the terms of MDHA's PILOT Agreement with the Owner in the form attached as <u>Exhibit A</u>.
- Section 5: That this Resolution shall take effect from and after its adoption, the welfare of The Metropolitan Government of Nashville and Davidson County requiring it.

APPROVED by Metropolitan Development and Housing Agency:

—signed by: Iroy D. White

President and CEO

APPROVED AS TO AVAILABILITY OF FUNDS:

Signed by:

Jenneen Reed/mjw

Finance Director

APPROVED AS TO LEGALITY OF FORM AND COMPOSITION

Signed by:

kim Jefferson

MDHA Attorney

INTRODUCED BY:

Member(s) of Council

PILOT AGREEMENT

THIS PILOT AGREEMENT (the "PILOT Agreement") is made and entered into as of the 17th day of November , 2025, by and between the METROPOLITAN DEVELOPMENT AND HOUSING AGENCY ("MDHA") and Nashville Leased Housing Associates V, LLLP (the "Owner").

WITNESSETH:

WHEREAS, MDHA is a public body and a body corporate and politic organized under the Tennessee Housing Authorities Law, Tenn. Code Ann. §13-20-101, et seq., (the "Act");

WHEREAS, §13-20-104(f) of the Act provides that a metropolitan government may delegate to a housing authority the authority to negotiate and accept payments in lieu of ad valorem taxes ("In Lieu of Tax Payments") from a party that operates a low income housing tax credit ("LIHTC") property, as such term is defined in the Act (a "LIHTC Property") on property leased by such party from a housing authority;

WHEREAS, MDHA is the housing authority, as defined in the Act, for the Metropolitan Government of Nashville and Davidson County, Tennessee (the "Metropolitan Government");

WHEREAS, by Ordinance No. BL2015-1281 as amended by Ordinance No. BL2016-334 (collectively, the "PILOT Ordinance"), the Metropolitan Government (i) authorized MDHA to negotiate and accept In Lieu of Tax Payments from lessees of LIHTC Property owned by MDHA, and (ii) approved MDHA's program for determining qualifications and eligibility for such In Lieu of Tax Payments (the "PILOT Program");

WHEREAS, Owner has acquired or will soon acquire fee simple title to land located at 865 W Trinity Lane, and more particularly described on <u>Exhibit A</u> attached hereto and incorporated herein by this reference (the "**Project Site**");

WHEREAS, Owner intends to construct a 233 unit multifamily apartment project, known as Trinity Lane Apartments, on the Project Site and operate it as a LIHTC Property (the "**Project**");

WHEREAS, MDHA is authorized by law and has deemed it necessary and desirable to acquire the Project Site for the purpose of facilitating the Project in accordance with the PILOT Program, the PILOT Ordinance and the Act;

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WHEREAS, the Board of Commissioners of MDHA approved MDHA's purchase of the Project Site and authorized the President and CEO of MDHA to take all actions on behalf of MDHA to undertake the following:

- (A) acquire the Project Site;
- (B) enter into a lease with Owner pursuant to which Owner will (i) lease the Project Site and the Project from MDHA with MDHA having the right to cause Owner to purchase the Project Site and the Project from MDHA upon expiration of the tenth (10th) Tax Year, (ii) construct the Project on the Project Site, and (iii) by recorded agreement, commit to operate the Project as a LIHTC Property in accordance with the requirements of the Internal Revenue Code and the Tennessee Housing Development Agency ("THDA") for a minimum period of fifteen (15) years after the Project is complete (the "Project Lease");
- (C) enter into this PILOT Agreement;
- (D) submit this PILOT Agreement to the Metropolitan Planning Commission to obtain a recommendation of approval or disapproval, as envisioned by the PILOT Ordinance;
- (E) submit this PILOT Agreement to the Metropolitan Council of the Metropolitan Government (the "Metropolitan Council") for approval as required by the PILOT Ordinance; and
- (F) take such other action and execute such other documents as the President and CEO deems necessary or desirable to facilitate construction of the Project and the transactions described above consistent with this PILOT Agreement, the Act, the Project Lease, the Metropolitan Ordinance and the PILOT Program (including MDHA's application and policies and procedures related thereto).

WHEREAS, MDHA intends to acquire the Project Site from Owner and will concurrently enter into the Project Lease; and

WHEREAS, Owner has agreed to make In Lieu of Tax Payments with respect to the Project as described herein.

NOW, THEREFORE, for and in consideration of the foregoing, and other good and valuable consideration, the receipt and sufficiency of which is acknowledged by the parties hereto, and as an inducement to Owner to construct the Project and operate the Project as LIHTC Property, MDHA and Owner agree as follows:

1. With respect to Project Site and the real property component of the

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Project, Owner shall make In Lieu of Tax payments to MDHA who will then remit the payment to the Metropolitan Government, as follows:

- (a) The In Lieu of Tax Payments shall be equal to the Applicable Ad Valorem Taxes, as defined below, through and including the calendar year in which the construction of the Project is completed.
- (b) Commencing on January 1st of the calendar year following the year in which the Project is placed into service ("**Tax Year 1**") and each tax year subsequent to the Tax Year 1 (Tax Year 1 and each subsequent tax year being referred to herein as a "**Tax Year**") through the tenth (10th) Tax Year, in Lieu of Tax Payments shall be as follows:

1	\$34,950
2	\$35,999
3	\$37,078
4	\$38,191
5	\$39,337
6	\$40,517
7	\$41,732
8	\$42,984
9	\$44,274
10	\$45,602

Subject to Section 1(e) below, the In Lieu of Tax Payments shall be fixed and shall not fluctuate with the amount of the assessment for the Project Site or the Project or the tax rate in effect for any Tax Year. The amount of the In Lieu of Tax Payment is approximately equal to \$150 per unit in year 1 of the PILOT term. In Lieu of Tax Payments for each Tax Year shall be paid when due but in any event not later than the date on which the Applicable Ad Valorem Taxes would become delinquent.

- (c) After the tenth Tax Year, this Agreement shall expire and thereafter Owner shall pay 100% of the Applicable Ad Valorem Taxes.
- (d) The term "Applicable Ad Valorem Taxes" shall mean any real property ad valorem taxes that, but for fee simple ownership of the Project Site and the Project by MDHA, would have been due and payable to the Metropolitan Government pursuant to Tenn. Code Ann. § 67-5-102 with respect to the Project Site and the Project.

- (e) Notwithstanding anything contained herein to the contrary, if THDA or the IRS determines that the Project is not in compliance with LIHTC requirements and is therefore not operated as a LIHTC Property at any time during a Tax Year, and Owner has failed to cure such default within any specified cure period, Owner shall pay 100% of the Applicable Ad Valorem Taxes with respect to such Tax Year.
- (f) Notwithstanding anything contained herein to the contrary, Owner shall pay 100% of the Applicable Ad Valorem Taxes for the periods before Tax Year 1 and after Tax Year 10, if the Project Lease is in effect during such periods.
- 2. Commencing in Tax Year 1 and in each Tax Year subsequent through the (10th) Tax Year, Owner shall provide to MDHA an annual report not later than September 1st of each Tax Year containing the following information:
 - (a) The value of the Project, as estimated by the Owner;
 - (b) The date and remaining term of the Project Lease;
 - (c) The amount of In Lieu of Tax Payments payable in such Tax Year;
 - (d) The date in which the Project is scheduled to return to the regular tax rolls and be eligible to pay 100% of the Applicable Ad Valorem Taxes following the tenth (10th) Tax Year;
 - (e) A calculation of the Applicable Ad Valorem Taxes for such Tax Year that, but for ownership of the Project Site and the Project by MDHA, would have been due and payable to the Metropolitan Government pursuant to Tenn. Code Ann. § 67-5-102 with respect to the Project Site and the Project;
 - (f) A copy of the Owner's most recent Annual Certification as submitted to THDA, certifying compliance with LIHTC requirements; and
 - (g) A copy of any monitoring or compliance reports provided by THDA to the Owner during such Tax Year.
- 3. Commencing with Tax Year 1 and each Tax Year thereafter, Owner shall pay to MDHA a monitoring and reporting fee to be set by MDHA but not to exceed five percent (5%) of the amount In Lieu of Tax Payment due with respect to such Tax Year (the "Annual MDHA Fee"). The Annual MDHA Fee shall be paid not later than fifteenth (15) day of such Tax Year. Unpaid amounts shall bear interest at the rate of four percent (4%) in excess of the average prime rate of interest published from time to time by the Federal Reserve or similar commonly accepted reporting organization if the Federal Reserve ceased to publish such

information. Owner's failure to pay the Annual MDHA Fee within thirty (30) days after written notice from MDHA shall constitute a default under this PILOT Agreement in which event Owner shall pay 100% of the Applicable Tax Rate for such Tax Year instead of the In Lieu of Tax Payment set forth above.

- 4. Owner's payment of the In Lieu of Tax Payments shall satisfy the requirement in Tenn. Code Ann. § 67-5-206(a) that MDHA pay the Metropolitan Government for services, improvements or facilities furnished by the Metropolitan Government for the benefit of the Project.
- 5. This PILOT Agreement may not be assigned to any party other than the successor or assignee of the Owner's interest under the Project Lease pursuant to an assignment that is made in accordance with the Project Lease, including MDHA consent requirements, if any, specified therein. Each permitted assignee shall assume Owner's obligations under this PILOT Agreement concurrent with the assignment of the Project Lease.
- 6. This PILOT Agreement shall be construed in accordance with the laws of the State of Tennessee, and if any one or more of the provisions of this PILOT Agreement shall be held invalid, illegal or unenforceable in any respect, by final decree of any court of lawful jurisdiction, such invalidity, legality or unenforceability shall not affect any other provision hereof, but this PILOT Agreement shall be construed the same as if such invalid, illegal or unenforceable provision had never been contained herein. This PILOT Agreement may be executed in multiple counterparts, each of which shall be deemed an original, and all such counterparts together shall constitute one and the same instrument.
- 7. This PILOT Agreement is subject to and conditioned upon (i) approval of this PILOT Agreement by the Metropolitan Council as required by the PILOT Ordinance, (ii) Owner's satisfaction of all conditions and requirements imposed by MDHA in connection this PILOT Agreement or the transaction contemplated herein, (iii) MDHA taking title to the Property and entering into a mutually acceptable Project Lease, and (iv) THDA's approval of the Project and allocation of low income housing tax credits, to the extent such approval or allocation has not been received as of the date of this PILOT Agreement.
- 8. MDHA shall remit all In Lieu of Tax Payments received in connection with the Project and/or the Project Lease to the Metropolitan Government within fifteen (15) days of receipt.
- 9. Notwithstanding anything to the contrary contained here, MDHA shall provide copies of any notices sent to Owner to PNC Bank, National Association, a national banking association (the "Investor"), c/o PNC Real Estate, 805 SW Broadway, Suite 2200, Portland, Oregon 97205-339, Attn: Asset Manager.). Investor and Construction Lender shall each have the right, but not the obligation, to cure any default on behalf of Owner, and MDHA shall accept or reject such cure as if tendered by Owner.

IN WITNESS WHEREOF, the parties hereto have executed this PILOT Agreement as of the day and date first above written.

METROPOLITAN DEVELOPMENT AND HOUSING AGENCY	
By: The signed by: 1ca32/FEFF2844E	
Title: President and CEO	
Nashville Leased Housing Associates V, LLLP By: Poocusigned by: Pyan	
Title: Vice President of its General Partner	
FILED WITH THE METROPOLITAN CLERK	
Austin Kyle	
Date	

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EXHIBIT A

PROPERTY DESCRIPTION

Being a tract of land lying in the 2nd Council District of Davidson County, Nashville, Tennessee, and a portion of said tract being portions of Lots 19, 20, 21, 46 and 47 of Free Silver Plan Showing 2nd Addition and Other Lots Conveyed as recorded in Plat Book 332, Page 46, Register's Office of Davidson County, Tennessee (RODC). Said tract being bounded on the south by the northern right of way of West Trinity Lane, bounded on the west by Metropolitan Development And Housing Agency as recorded in Instrument Number 202505230040836; bounded on the north by the southern right of way terminus of an unnamed right of way, by Thomas Joint Revocable Living Trust as recorded in Book 10354, Page 657, RODC, by The Infinity Fellowship Incorporated as recorded in Instrument Number 201608160085501, RODC, by Alice G. Cannon as recorded in Instrument Number 200411050133530, RODC, and by the southern right of way of Hillside Cottage Lane, and bounded on the east by Passive Open Space of Trinity Cove as recorded in Instrument Number 202304100025614, RODC. Said tract being more particularly described as follows:

POINT OF BEGINNING being a point lying on the said northern right of way and West Trinity Lane and being ±80.3 feet west of the northwest right of way intersection of said West Trinity Lane and Horizon Drive; thence with the said northern right of way and West Trinity with the following: with a curve to the right having an arc length of 544.98 feet, a central angle of 05°29'56", a radius of 5,678.58 feet, and having a chord bearing and distance of North 84°58'51" West 544.77 feet to a point; thence North 82°13'53" West 200.07 feet to a point; thence with a curve to the left having an arc length of 69.26 feet, a central angle of 02°40'31", a radius of 1,483.39 feet, and having a chord bearing and distance of North 83°34'08" West 69.25 feet to a point; thence leaving said right of way of West Trinity Lane and with the common line of said Metropolitan Development And Housing Agency with the following: thence North 05°11'13" West 481.26 feet to a point; thence North 51°52'57" East 14.58 feet to a point; thence with said right of way terminus of unnamed right of way South 38°07'03" East 14.29 feet to a point; thence with the common line of said Thomas Joint Revocable Living Trust, The Infinity Fellowship Incorporated, and Cannon South 83°41'38" East 631.20 feet to a point lying on said southern right of way of Hillside Cottage Lane; thence with said right of way of Hillside Cottage Lane with the following: with a curve to the left having an arc length of 186.88 feet, a central angle of 37°27'27", a radius of 285.86 feet, and having a chord bearing and distance of South 64°03'57" East 183.57 feet to a point; thence South 82°47'40" East 65.85 feet to a point; thence leaving said right of way of Hillside Cottage Lane and with the common line of said Passive Open Space South 03°32'21" West 402.41 feet to the point of beginning.

Tract contains 392,583 square feet or 9.01 acres. Bearings based on Tennessee State Plane Coordinate System.

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Memo

To: MDHA

From: Metropolitan Nashville Planning Department

Date: November 20, 2025

Re: Planning Commission Recommendation for PILOT Agreement

This memo fulfills the Planning Commission obligations as outlined in the MDHA Housing Tax Credit PILOT Program General Program Description which was attached as Exhibit A to BL2025-XXX. The memo consists of two parts: the staff recommendation and a map

PART I: RECOMMENDATION ON GENERAL PLAN CONSISTENCY

Project: Trinity Lane Apartments, (07007006400, 07008000100, 847 865 W Trinity

Lane)

233 multi-family units

Units targeting 60% of the Area Median Income (AMI)

Zoning:

Specific Plan-Residential is a zoning district category that provides for additional flexibility of design, including the relationship of streets to buildings, to provide the ability to implement the specific details of the General Plan. This Specific Plan includes only one residential building type.

Policy:

BORDEAUX - WHITES CREEK - HAYNES TRINITY COMMUNITY PLAN

T4 Urban Residential Corridor (T4 RC) is intended to maintain, enhance, and create urban residential corridors. T4 RC areas are located along prominent arterial-boulevard or collector-avenue corridors that are served by multiple modes of transportation and are designed and operated to enable safe, attractive, and comfortable access and travel for all users. T4 RC areas provide high access management and are served by moderately connected street networks, sidewalks, and existing or planned mass transit.

Conservation (CO) is intended to preserve environmentally sensitive land features through protection and remediation. CO policy applies in all Transect Categories except T1 Natural, T5 Center, and T6 Downtown. CO policy identifies land with sensitive environmental features including, but not limited to, steep slopes, floodway/floodplains, rare or special plant or animal habitats, wetlands, and unstable or problem soils. The guidance for preserving or enhancing these features varies with what Transect they are in and whether they have already been disturbed.

Supplemental Policy:

Bordeaux-Whites Creek-Haynes Trinity. This site is located within the Haynes Trinity Small Area Plan area of the Bordeaux-Whites Creek-Haynes Trinity Community Plan area. The intent of the supplemental policy is to create and enhance neighborhoods with greater housing choice, improved connectivity, and more creative, innovative, and environmentally sensitive development techniques. The policy plans for a local street and alley on the site.

Project Details:

The subject site consists of two parcels totaling 9.86 acres, located along the north side of West Trinity Lane. The properties have been zoned RS7.5 since 1998. There are currently two warehouse structures built in 1960 and 1982 which will be removed. An existing cell tower is to remain on the subject property. Adjacent zoning includes Single Family Residential (RS20) to the north, Specific Plan (SP) to the east and west, and One and Two Family Residential (R8) to the south. Adjacent land uses include single-family residential, religious institution, and multi-family residential. The site is currently accessed from West Trinity Lane, which is classified as an Arterial Boulevard in the Major and Collector Street Plan (MCSP), and the combined frontages of the properties are approximately 800 feet.

The approved Specific Plan (2024SP-031-001) permits a development with a maximum of 250 multi family residential units. Units are to be distributed across six buildings, three which front West Trinity Lane, and three which orient internally and frame the associated drive aisles, parking, and open space. The plan proposes split level buildings to work with the topography on the site. The maximum building height of the structures is four stories in 60 feet. In the center of the site, a clubhouse, pool, and playground are shown to be within a larger central green space. The plan proposes extending Hillside Cottage Lane from the SP to the east (2018SP-084-001) through the northeast corner of the site, providing opportunities for future connectivity to the northwest. The plan includes an internal sidewalk network connecting the development to the existing Hillside Cottage Lane and to West Trinity Lane. The PILOT proposal is consistent with this plan. The PILOT proposes 55 2-bedroom, 104 3-bedroom, and 74 4-bedroom apartments.

Planning Department Analysis:

Consistency with Urban Residential Corridor and Haynes Trinity Supplemental policies

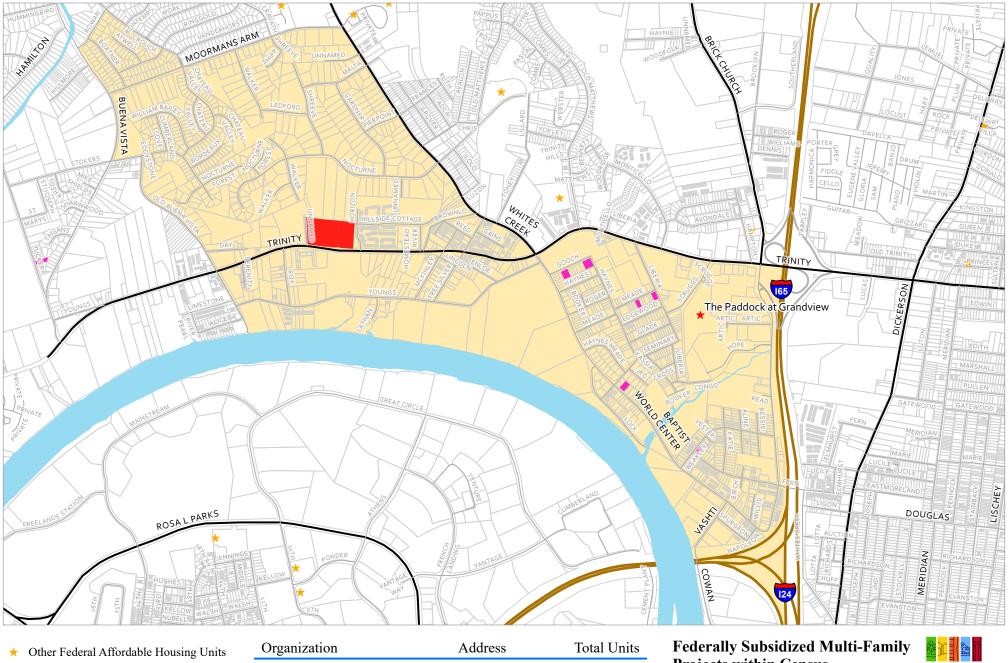
The site is within the T4 Urban Residential Corridor (T4 RC) and Conservation (CO) policy areas. The T4 RC policy is intended to maintain, enhance, and create urban residential corridors. T4 RC areas are located along prominent arterial-boulevard or collector-avenue corridors and are served by multiple modes of transportation, provide high access management, and are served by moderately connected street networks, sidewalks, and existing or planned mass transit. The proposed SP would permit 250 multi-family residential units at a density of approximately 25 units an acre which is within a density supported by the T4 RC policy and is of a similar density as the SP zones that border the site to the east and west. The SP aligns with the policy's goals of highly connected street networks by providing a segment of the planned east-west collector road as well as providing an internal sidewalk network and streetscape improvements along West Trinity Lane. The plan meets several of

the building form and site design guidelines of the T4 RC policy by providing moderate lot coverage and shallow setbacks, orienting buildings to the corridor, and providing open space as an amenity to the development. The CO policy on the site is in place due to an existing stream that runs north/south through the property. The plan meets the goals of the CO policy as it does not propose any changes to the existing stream encapsulation. Overall, the plan meets the varied goals of the T4 RC and CO policy areas, the Supplemental Policy, as well as goals of NashvilleNext to provide a mixture of housing choices near corridors and centers.

Planning Determination: The proposed development is consistent with the NashvilleNext adopted general plan, the Community Character Policies, and Supplemental Policies.

PART II: LIST OF FEDERALLY SUBSIDIZED MULTI-FAMILY PROPERTIES WITHIN THE CENSUS TRACT

See attached map.



MDHA

The Paddock at Grandview, LP 230 W Trinity Ln 240

★ Federal Affordable Housing Units in Tract

847, 865 W Trinity Lane(07007006400, 07008000100)

Projects within Census Tract 47037012702



Source: U.S Census Bureau & Nashville Planning November 2025