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Reuse and the Benefit to Community A Beneficial Effects Economic Case Study for the South Bay Asbestos Area Superfund Site

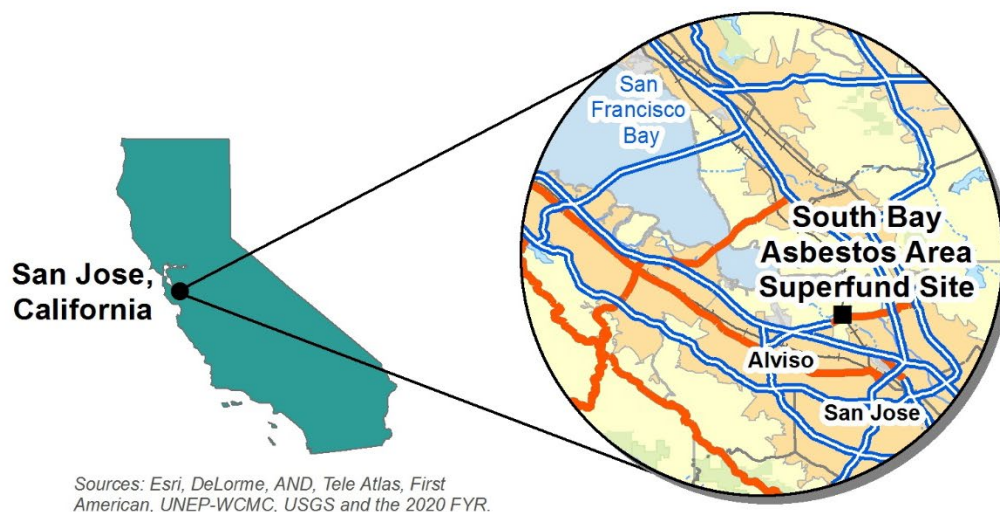
Introduction

Over three decades, landfills at the South Bay Asbestos Area Superfund site (the Site) in the Alviso District of San Jose, California, accepted asbestos waste materials. Today, these areas support two thriving business parks as well as residential, commercial and light industrial uses. Early collaboration among EPA, developers and the city of San Jose (the City) facilitated development on the former landfills. EPA used prospective purchaser agreements with developers to address liability concerns and ensure site development would be compatible with the Superfund cleanup. Superfund site restoration and reuse can revitalize local economies with jobs, new businesses, tax revenues and local spending. This case study explores the South Bay Asbestos Area Superfund Site's cleanup and reuse, illustrating the beneficial effects of Superfund redevelopment.

Beneficial Effects

Site businesses employ about 3,261 people, providing estimated annual employment income of over \$749 million. They generate about \$927 million in annual sales revenue.

Site properties are valued at over \$615 million. They generate over \$7.5 million in annual property tax revenue.



Sources: Esri, DeLorme, AND, Tele Atlas, First American, UNEP-WCMC, USGS and the 2020 FYR.

Figure 1. The site's location in the Alviso District of San Jose in Santa Clara County, California.

Site History

The 550-acre Site is a low-lying area susceptible to flooding due to its proximity to the San Francisco Bay, the Guadalupe River and Coyote Creek. Salt ponds border the Site to the north. San Francisco Bay wetlands border the Site to the south and the west. Highway 237 is just south of the Site. According to 2019 data from the U.S. Census, about 1 million people live in San Jose.¹

In response to flooding after heavy rains in 1983, the City built a ring levee around the Alviso District to pump out flood waters. The levee was made of serpentine rock from the nearby Raisch Quarry. Serpentine is the California state rock; it naturally contains asbestos. The levee spanned 2 miles around the northeast part of the community. It was 6 feet high and 20 feet wide.

Two landfills (Santos, Marshland) in the district received waste from a local asbestos cement pipe manufacturing plant. Other areas, including four truck yards, were filled in with asbestos-containing soil to raise the elevation of the properties and improve flood protection.

In August 1983, asbestos-containing materials were found during construction of a flood control structure on city property. The California Occupational Safety and Health Administration (OSHA) found that samples of the excavated material had asbestos concentrations ranging from 20% to 40% by weight. It referred this issue to the California Department of Health Services (DHS). DHS ordered that the Santa Clara Valley Water District remove all contaminated soil.

After collecting more soil samples, DHS found asbestos in surface soil at locations across the district, including at the ring levee. These soils were found in truck yards, an unpaved street and a parking lot where material for the ring levee may have been stockpiled during construction. Wind

also blew asbestos from the ring levee to surrounding areas. Based on these findings, EPA proposed listing the Site on the Superfund program's National Priorities List (NPL) in October 1984.

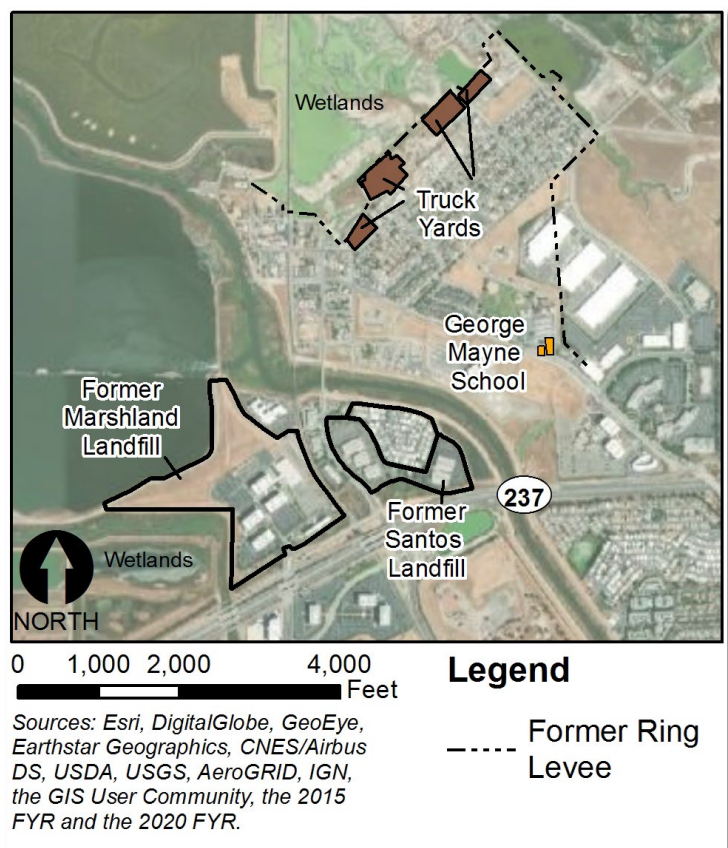


Figure 2. South Bay Asbestos Site map.

¹ United States Census Bureau. Quick Facts. San Jose City, California.

<https://www.census.gov/quickfacts/fact/table/sanjosecitycalifornia,santaclaracountycalifornia/PST045219>.

In 1986, DHS determined that state funding was not available to clean up the Site. DHS referred the area to EPA for further investigation and cleanup. EPA added the Site to the NPL in June 1986.

Site Cleanup

Initial cleanup actions took place between 1985 and 1987. They included paving a lot next to the George Mayne School and an unpaved section of Spreckles Avenue (near the ring levee), and removing an asbestos debris pile. They also included stabilizing a trail at the environmental education center at the Don Edwards San Francisco Bay National Wildlife Refuge, managed by the U.S. Fish and Wildlife Service, and spraying the ring levee with a dust suppressant.

In 1986, EPA started the Site's remedial investigation and feasibility study. To manage the cleanup, EPA divided the Site into two units: the ring levee, the largest source of asbestos-containing material at the Site, and the rest of the site. EPA identified two potentially responsible parties (PRPs): the City, which built the ring levee, and A.J. Raisch Paving Company (Raisch Co.), which supplied the asbestos-containing material.

Ring Levee

EPA selected the ring levee's long-term remedy in the Site's 1988 Record of Decision (ROD) and updated it in 1991 and 1993. The remedy required the removal of the entire ring levee, with dust control measures before and during levee removal. Due to flood control concerns, after removal of the ring levee in 1993, the PRPs replaced it with a temporary levee made of clean soil. The PRPs then removed the temporary levee in 1996, after the Santa Clara Valley Water District completed the part of the Coyote Creek Flood Control Project that now protects the Alviso District. The remedy also required mitigation and restoration of wetlands lost during the 1983 construction of the ring levee. The City led a wetlands mitigation and restoration project in 1996. In 2003, the U.S. Army Corps of Engineers signed off on the successful completion of the wetlands mitigation and restoration effort.



Figure 3. A sign for the Don Edwards San Francisco Bay National Wildlife Refuge.

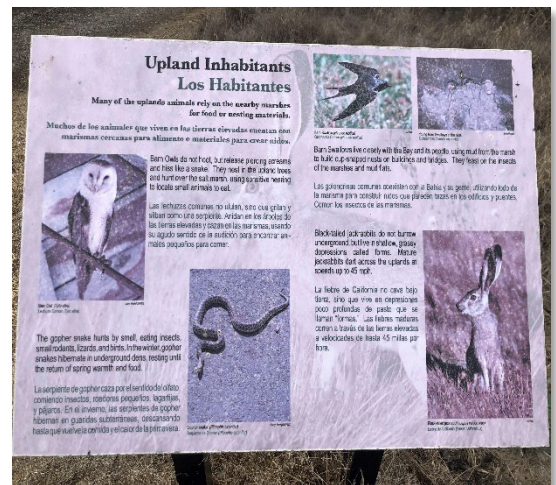


Figure 4. Interpretive sign on upland inhabitants at the refuge's environmental education center.



Figure 5. Interpretive sign on marsh ecosystems at the refuge's environmental education center.

Ecological Restoration in Sensitive Wetlands Habitats

The wetlands in the Alviso District provide an interface between fresh and salt water environments. The wetlands support several animal species designated as “Fully Protected” by the California Department of Fish and Wildlife, including the salt marsh harvest mouse (*Reithrodontomys raviventris*), the California clapper rail (*Rallus obsoletus obsoletus*), the golden eagle (*Aquila chrysaetos*) and the peregrine falcon (*Falco peregrinus*). Small mammals, waterfowl and other bird species use the wetlands and surrounding upland habitats. Salt ponds border the Site to the north. San Francisco Bay wetlands border the Site to the south and the west.

The Site’s 1991 ROD Amendment required wetlands mitigation as well as restoration of wetlands lost during the construction of the original ring levee. The City led the wetlands mitigation and restoration project. Activities included regrading the area in 1996, planting it with marsh species (pickleweed [*Salicornia spp.*], saltgrass [*Distichlis spicata*] and alkali heath [*Frankenia salina*]) in 1997, and conducting five years of monitoring and maintenance activities to make sure new vegetation was well established.

Today, these restored wetlands form part of the 300-acre New Chicago Marsh within the Don Edwards San Francisco Bay National Wildlife Refuge. The refuge offers public education programs through its environmental education center, which is about 1 mile northeast of the Site. As part of the cleanup, the City removed asbestos-containing material from a berm and a levee trail near the environmental education center and restored the area. Refuge staff have also restored upland habitat along the San Francisco Bay salt marshes.



Credit: Don Becker, USFWS

Rest of the Site

EPA selected the remedy for the rest of the site in the Site's 1989 ROD. It included landfill caps, deed restrictions for former landfill areas, paving truck yards, temporary wet sweeping of Alviso District streets and removal of asbestos waste.

The demand for office space in Silicon Valley led developers to the Site in the early 2000s. They worked with EPA and signed prospective purchaser agreements that helped address the developers' liability concerns. In return, the developers agreed to maintain and inspect the landfill caps annually. During redevelopment, companies must protect workers from potential asbestos exposure and follow federal and state OSHA requirements and the Site's Soil Management Plan. Companies must submit their work plans to all applicable government agencies, including EPA, for approval to make sure appropriate asbestos safety controls are in place to protect worker health prior to beginning work.

Landfills

As noted in the 1989 ROD, EPA reviewed asbestos sampling results and landfill closure plans. EPA determined that property owners for the former Santos, Marshland and Sainte Claire landfills had put landfill caps and closure plans in place in compliance with the Clean Air Act's National Emission Standards for Hazardous Air Pollutants.

Former Santos Landfill

In the mid-1990s, EPA required that the owner of the Summerset Mobile Estates conduct a site investigation at the former Santos Landfill to make sure mobile home residents were not exposed to landfill contaminants. The results confirmed that the landfill cap was protective. Almost all crawlspaces under the homes are enclosed with removable skirting to prevent vapor intrusion, and all driveways and roadways in the development are paved, minimizing exposure risks for residents. EPA and the state of California require regular landfill cap inspections under the South Bay Asbestos Soil Management Plan. Deed restrictions, recorded as land use covenants, are in place for the Bixby Technology Center and the Summerset Mobile Estates portions of the former Santos Landfill. The covenants restrict land uses to protect the remedy in place and establish remedy monitoring and reporting schedules.

The Gold Street Technology Center (formerly Bixby Technology Center and Legacy Tech Park), also located on part of the former Santos Landfill, was built in 1998 supported by a prospective



Figure 6. The entrance to Summerset Mobile Estates.



Figure 7. View of the paved landfill cap at Summerset Mobile Estates.

purchaser agreement with EPA. The agreement required compliance with the Site's Soil Management Plan, including landfill cap inspections and maintenance activities. The landfill cap consists of clean soil, concrete slab floors and thick, high-density polyethylene liners beneath the five buildings, asphalt and concrete pavement beneath the exterior parking areas and walkways, and 18 inches of imported topsoil beneath landscaped areas. Embarcadero Capital Partners now owns the facility. Shanna Murtagh, a former property manager with the company, noted that the company's extensive experience working with Superfund sites was an important factor in its acquisition of the technology center.

Former Marshland Landfill

At the former Marshland Landfill, Legacy Partners entered into a prospective purchaser agreement with EPA when the company acquired the property with development plans for a commercial office space complex, now known as the America Center. The agreement required compliance with the Site's Soil Management Plan and asbestos control measures during construction. One key feature of redevelopment at the landfill was a thick soil cover as part of the landfill cap to ensure the remedy's compatibility with the planned reuse. As the landfill continues to settle over time, concerns about settlement damage to infrastructure have been addressed proactively at the American Center by using flexible piping and utility conduits as well as pavers around buildings. EPA's 2011 Explanation of Significant Differences (ESD) modified the 1989 ROD, removing the requirement for deed restrictions at the landfill. In 2007, Legacy Partners began construction on the America Center. In 2013, USAA Real Estate acquired the complex. It continues to operate the business park. In 2018, a joint venture by USAA Real Estate and Steelwave completed the development of the third and fourth buildings.



Figure 8. America Center office building.

Former Sainte Claire Landfill

EPA removed the former Sainte Claire Landfill from the Superfund site after rounds of sampling showed there was no asbestos present. EPA's 2011 ESD removed the need for deed restrictions on the property. The former Sainte Claire Landfill now consists of two lots. One lot is vacant. The other lot is used for storage of old vehicles.

Truck Yards

The PRPs covered four former truck yards with asphalt, concrete or chip seal pavement in 1992. Asbestos-containing material from three of the truck yards was excavated and disposed of in 1998. Cleanup of the last truck yard finished in 2004. Soil sampling found that the cleanup had removed asbestos contamination from the truck yards and deed restrictions were not necessary.

Wetlands

EPA and the City collaborated to remediate and restore the environmental education center at the Don Edwards San Francisco Bay Wildlife Refuge in September 2003. EPA removed 4,500 cubic yards of asbestos-contaminated soil at the education center while the City provided a disposal site and restored the project area. In December 2004, the U.S. Fish and Wildlife Service concurred with the cleanup and restoration of the environmental education center.

Wet Sweeping

The ROD had required that the City start monthly wet sweeping of the Alviso District's streets to control dust emissions. The 2011 ESD removed the requirement for wet sweeping.

Beneficial Effects

Historically, the Santa Clara Valley was a major agricultural region. In recent decades, residential and commercial land use have exploded in the area. There is significant demand for office space in San Jose and Silicon Valley. Today, the Site hosts two business parks. On-site businesses bolster the local economy and generate local and state tax revenues. In addition, wetlands have been mitigated and restored. This section describes the beneficial economic effects of reuse at the Site.

Former Santos Landfill

The former Santos Landfill is home to the Gold Street Technology Center and Summerset Mobile Estates. The former landfill consists of 9 property parcels.

Gold Street Technology Center

The Gold Street Technology Center was built on the former Santos Landfill in 1998. It includes four buildings that provide commercial and office spaces for high-tech businesses. Exterior amenities include electric vehicle charging stations in the center's parking area. The center's seven businesses provide nearly 260 jobs, over \$70 million in estimated annual employee income, and over \$110 million in annual sales. TiVo Inc. has been headquartered at the technology center since 1999. It is the complex's largest tenant. Its headquarters occupy over 127,000 square feet spread across two buildings.

Why Are Wetlands Economically Important?

Wetlands provide a wide variety of benefits, including flood control, water quality improvement, animal and plant habitat, and recreation amenities.

Replacing the water treatment services they provide with wastewater treatment facilities would be expensive.

Worldwide, wetlands provide an estimated \$15 trillion in ecosystem services. To learn more, see EPA's Economic Benefits of Wetlands fact sheet, available at www.epa.gov/wetlands/wetlands-factsheet-series.



Figures 9 and 10. A directory for the Gold Street Technology Center and electric vehicle charging stations.

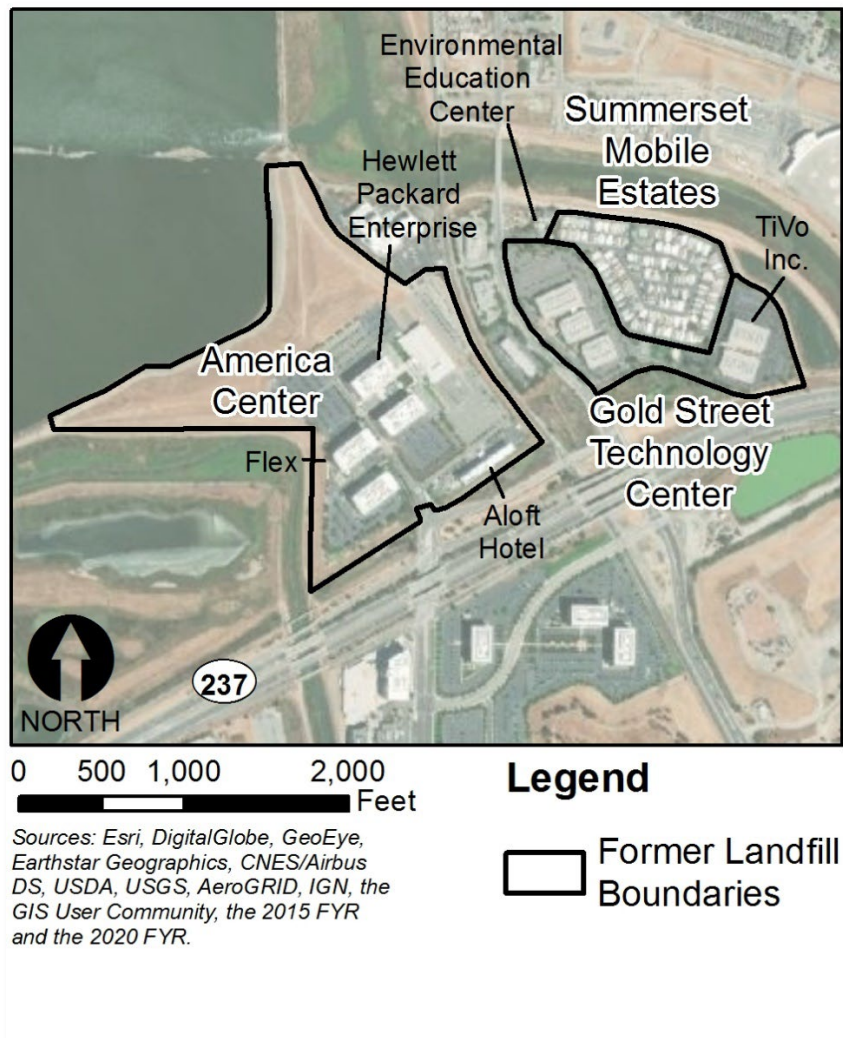


Figure 11. Map of current land uses at the Site.

Former Marshland Landfill

This area now hosts the 70-acre America Center. The America Center is home to 15 businesses that provide over 3,000 jobs and over \$600 million in estimated annual employee income. Businesses at the America Center generated over \$817 million in revenue in 2020.

The U.S. Green Building Council’s Leadership in Energy and Environmental Design (LEED) is a rating and certification system that calculates the environmental and health performance of building sites and structures. The America Center now hosts four 6-story office buildings with LEED Gold certification. LEED-certified buildings help reduce energy use and carbon emissions and conserve water. LEED construction also improves indoor environmental quality.

Flex, Polycom and Hewlett Packard Enterprise relocated their headquarters to the America Center in the 2010s. Flex moved its U.S. headquarters to the center in 2012. Today, it generates about \$75 million in estimated annual employee income and about \$134 million in business sales. Hewlett Packard Enterprise moved to the America Center in early 2019, making the San Jose location its hub of technology and innovation as well as the headquarters for its subsidiary Aruba. In 2019, Hewlett Packard Enterprise announced it would be moving its global headquarters to Houston. However, the San Jose location did not lose jobs and it remains the firm’s hub of technology and innovation and the headquarters for Aruba. Hewlett Packard Enterprise’s San Jose location provides about \$348 million in estimated annual employee income and over \$484 million in business sales.

The America Center has an amenity building with a café, fitness center and rooftop patio as well as a shared area that offers a sports park, outdoor amphitheater, fire pits, and four-story parking garage with electric vehicle charging stations. The Aloft Hotel finished construction and opened at the America Center in 2017.

Future Development Opportunities

According to USAA Realty’s portfolio, there is potential for further development of the former Marshland Landfill: “zoning for a potential fifth building [has been] approved and would



Figure 12. Entrance road into the America Center.

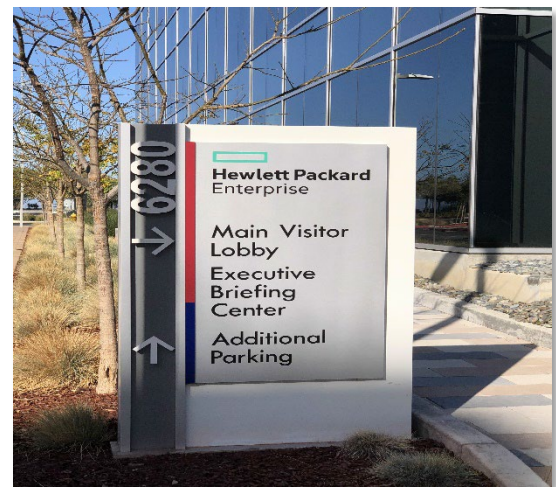


Figure 13. The Hewlett Packard Enterprise office at the America Center.



Figure 14. The Aloft Hotel.

allow for up to 1 million square feet of office space in total” at the America Center.² The accounting software firm Bill.com is also moving its headquarters from Palo Alto to the building across from Hewlett Packard Enterprise.

Property Values and Tax Revenues

On-site properties generate property tax revenues that support government agencies and public services. Today, site properties located on former landfill areas have a combined value of over \$615 million. In 2021, these properties generated over \$7.5 million in total property tax revenues. On-site businesses also generate tax revenues through the collection of sales tax, which support state and local governments.³ The Gold Street Technology Center property is valued at \$122 million and contributes more than \$1.5 million in property taxes per year. The America Center property is valued at \$492 million and contributes more than \$6.1 million in property taxes per year.



Figure 15. America Center.

² USAA Real Estate. America Center Property Overview: <https://www.usrealco.com/properties/america-center>.

³ The combined state and county sales tax rate in Santa Clara County is 9.25%. For more information, see <https://www.cdtfa.ca.gov/taxes-and-fees/rates.aspx>.

Conclusion

At the South Bay Asbestos Area Superfund site, EPA worked to ensure effective cleanup and the long-term protectiveness of site remedies. These efforts enabled developers and the City to transform former landfill areas into commercial centers that host several high-tech industry headquarters. Prospective purchaser agreements helped provide liability protection to property owners and developers, helping to facilitate redevelopment. Cleanup activities at the site also supported ecological restoration of wetlands and continued residential use. Property owners conduct regular landfill inspections and maintenance activities to ensure the continued protection of public health and the environment. EPA's consideration of redevelopment plans during cleanup and coordination with the Santa Clara Valley Water District made possible the Site's return to productive use.

The former Santos and Marshland landfills now support businesses that provide jobs and services to the community. Today, on-site businesses support local economic growth, providing about 3,261 jobs and over \$749 million in estimated annual employee income. On-site businesses generate about \$927 million in annual sales revenue. With zoning in place to support development of an additional building at the America Center, there are opportunities for further growth at the Site that could enable new businesses to join this flourishing commercial hub.



Figure 16. Educational signage and paths at the environmental education center at the Don Edwards San Francisco Bay National Wildlife Refuge.

For more information about EPA's Superfund Redevelopment Program, visit:
<https://www.epa.gov/superfund-redevelopment>.



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Technical Appendix

Employment Information for On-Site Jobs

EPA obtained the data included in this appendix directly from reputable sources and reported the data as presented by those sources. Information on the number of employees and sales volume for on-site businesses came from the Hoovers/Dun & Bradstreet (D&B) database.¹ D&B maintains a database of over 300 million businesses worldwide. When Hoovers/D&B database research was unable to identify employment and sales volume for on-site businesses, EPA used the Reference Solutions database.² In cases where Reference Solutions did not include employment and sales volume for on-site businesses, EPA used the Manta database.³ These databases include data reported by businesses. Accordingly, some reported values might be underestimates or overestimates. In some instances, business and employment information came from local newspaper stories/articles.

Wage and Income Information for On-Site Jobs

EPA obtained wage and income information from the U.S. Bureau of Labor Statistics (BLS). Part of the U.S. Department of Labor, the BLS is the principal federal agency responsible for measuring labor market activity, working conditions and price changes in the economy. All BLS data meet high standards of accuracy, statistical quality and impartiality.

EPA used the BLS Quarterly Census of Employment and Wages database to obtain average weekly wage data for businesses at the South Bay Asbestos Area Superfund site. Average weekly wage data were identified by matching the North American Industry Classification System (NAICS) codes for each type of business with weekly wage data for corresponding businesses in Santa Clara County. If weekly wage data were not available at the county level, EPA sought wage data by state or national level, respectively. In cases where wage data were not available for the six-digit NAICS code, EPA used higher-level (less-detailed) NAICS codes to obtain the wage data.

To determine the annual wages (mean annual) earned from jobs generated by each of the selected businesses at the South Bay Asbestos Area Superfund site, EPA multiplied the average weekly wage figure by the number of weeks in a year (52) and by the number of jobs (employees) for each business.

¹ <http://www.dnb.com>

² <http://thereferencegroup.com/>

³ <https://www.manta.com>

Table A-1. South Bay Asbestos Area Superfund Site: Information for On-Site Organizations and Businesses

On-Site Business	NAICS Code ^a	NAICS Title	Number of Employees ^b	Average Weekly Wage (2020) ^c	Annual Wage (Mean Annual) per Employee	Total Annual Income ^d	Annual Sales (2020) ^b
Aloft Hotel Santa Clara (ALOFT)	721110	Hotels (except Casino Hotels) and Motels	81	\$764	\$39,728	\$3,217,968	\$8,800,000
AppZen	511210 ^e	Software Publishers	10 ^e	\$6,084	\$316,368	\$3,163,680	\$4,619,000 ^e
Aramark	722310	Food Service Contractors	18	\$895	\$46,540	\$837,720	\$167,000 ^f
Bill.com Holdings, Inc.	511210	Software Publishers	270	\$6,084	\$316,368	\$85,419,360	\$63,363,229 ^g
Cortina Access, Inc.	541512	Computer Systems Design Services	14	\$4,210	\$218,920	\$3,064,880	\$1,300,000 ^f
cPacket Networks (CWR Labs, CPacket)	334118	Computer Terminal and Other Computer Peripheral Equipment Manufacturing	22	\$5,512	\$286,624	\$6,305,728	\$6,900,000
Flextronics International USA, Inc. (Flex)	334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing	892	\$1,617	\$84,084	\$75,002,928	\$134,357,500 ^g
Gather	722513 ^h	Limited-Service Restaurants	NA	\$489	\$0	\$0	NA
Hewlett Packard Enterprise Company	511210	Software Publishers	1,100 ⁱ	\$6,084	\$316,368	\$348,004,800	\$484,745,763 ^g
Innovium, Inc.	541519	Other Computer Related Services	5	\$3,435	\$178,620	\$893,100	\$123,000
Kopin	541512 ^h	Computer Systems Design Services	NA	\$4,210	\$0	\$0	NA
Lacework, Inc.	541512	Computer Systems Design Services	145	\$4,210	\$218,920	\$31,743,400	\$13,042,328 ^g
McAfee Corp.	511210	Software Publishers	31	\$6,084	\$316,368	\$9,807,408	\$13,028,986 ^g
Metricstream, Inc. (Complianceonline)	511210	Software Publishers	150	\$6,084	\$316,368	\$47,455,200	\$16,900,000 ^g

On-Site Business	NAICS Code ^a	NAICS Title	Number of Employees ^b	Average Weekly Wage (2020) ^c	Annual Wage (Mean Annual) per Employee	Total Annual Income ^d	Annual Sales (2020) ^b
Mindray Ds USA, Inc. (Mindray Innovation Center, Silicon Valley)	325413 ^e	In-Vitro Diagnostic Substance Manufacturing	5 ^e	\$2,593	\$134,836	\$674,180	\$7,037,000 ^e
Mindtree	541511 ^h	Custom Computer Programming Services	NA	\$5,318	\$0	\$0	NA
Polycom Capital, LLC	334210 ^e	Telephone Apparatus Manufacturing	300 ^e	\$4,613	\$239,876	\$71,962,800	\$78,322,615 ^g
Summerset Estate LP	531190 ^e	Lessors of Other Real Estate Property	1 ^e	\$1,186	\$61,672	\$61,672	\$222,000 ^e
TiVo Corporation	541511 ^e	Custom Computer Programming Services	200 ^e	\$5,318	\$276,536	\$55,307,200	\$92,155,724 ^g
Verisilicon, Inc.	334413	Semiconductor and Related Device Manufacturing	17	\$6,904	\$359,008	\$6,103,136	\$2,588,636 ^g
Versa Networks, Inc.	541511 ^h	Custom Computer Programming Services	NA	\$5,318	\$0	\$0	NA
Viavi Solutions Inc.	334516	Analytical Laboratory Instrument Manufacturing	NA	\$2,776	\$0	\$0	NA
Totals			3,261			\$749,025,160	\$927,672,781

^a NAICS code provided in the D&B database, unless otherwise noted.

^b Data are from the D&B database, unless otherwise noted.

^c Average weekly wage per employee based on BLS 2020 Average Weekly Wage data.

^d Total annual income figures derived by multiplying “Number of Employees” by “Annual Wage (Mean Annual) per Employee.”

^e Data are from the Reference Solutions database.

^f While sales values typically exceed estimated totals of annual employee income, annual reported sales can sometimes be lower than estimated annual income. This atypical condition of estimated income exceeding sales can be a result of business conditions, estimated business wages not accurately reflecting actual wages for the site-specific business, annual sales being under-reported, a business loss for the year or a combination of those factors.

^g Annual sales value calculated using the “Sales Per Employee” method. In cases where information sources do not provide annual sales data, an estimated annual sales value was calculated using the “Sales Per Employee Method”. This method involves dividing the company-wide sales value by the number of employees that work at all branches of the business. That value equals an estimated business sales value per employee for the entire

company. That value is then multiplied by the number of employees at the on-site business location to calculate an estimated annual sales value for the site-specific business location.

^h Assumed NAICS code, based on business type.

ⁱ Avalos, G. (2019, April 30). HPE Opens new headquarters in north San Jose. *The Mercury News*. Retrieved from <https://www.mercurynews.com>.

N/A = not available.

Property Values and Local Tax Revenue Generated from Property Taxes

EPA obtained data on the most recently assessed values for property parcels at the South Bay Asbestos Area Superfund site in December 2021 through property records accessible through Santa Clara County’s online property appraisal database (<https://www.sccassessor.org/index.php/online-services/property-search/real-property>). EPA also obtained 2021 property tax information for the site parcels (<https://payments.sccgov.org/propertytax/secured>).

Table A-2. Property Value and Tax Summary for Taxes Payable in 2021

Parcel ID No.	Former Landfill	Total Market Value of Land and Improvements (2021)	Total Property Tax (2021)
01504014	Santos	\$845,278	\$11,868
01534043	Santos	\$9,880,635	\$175,319
01534080	Santos	NA	NA
01534081	Santos	\$47,741,025	\$588,656
01534120	Santos	\$28,046,885	\$346,546
01534121	Santos	\$16,056,236	\$197,998
01534122	Santos	\$309,170	\$3,972
01534123	Santos	\$19,271,606	\$238,616
01534124	Santos	\$618,340	\$7,708
01545031	Marshall	\$169,881	\$16,479
01545032	Marshall	\$24,263	\$2,577
01545048	Marshall	\$30,240,737	\$400,336
01545049	Marshall	\$100,229,606	\$1,257,773
01545050	Marshall	\$15,328,053	\$188,298
01545051	Marshall	\$105,353,056	\$1,289,342
01545052	Marshall	\$143,922,685	\$1,757,991

Parcel ID No.	Former Landfill	Total Market Value of Land and Improvements (2021)	Total Property Tax (2021)
01545053	Marshall	\$97,040,120	\$1,189,060
Totals		\$615,077,576	\$7,672,538

NA = not available.