



LEE'S SUMMIT MISSOURI

CITY OF LEE'S SUMMIT, MISSOURI EXCISE TAX FOR STREETS LICENSE TAX APPLICATION

The Excise Tax for Streets is a tax paid in the form of a surcharge (License Tax) to the annual business license tax on building contractors to be paid by development that requires a building permit and results in additional vehicle trips.

Please print

DATE: _____

Building Contractor Company: _____

Owner of Company: _____

Mailing Address: _____
(of company)

Phone: _____

Project Address: _____ (for which a building permit has been requested)

Total No. of Dwelling Units: _____
(residential)

Total Sq.Ft. of Building: _____
(non residential)

CREDIT REQUEST -- The applicant may request a tax credit as listed below for eligible projects, and attach documents as required. *APPLICANTS MUST REQUEST TAX CREDITS AS A PART OF THE APPLICATION. IF A BOX IS NOT CHECKED REQUESTING A CREDIT AS A PART OF THIS APPLICATION, THE PROJECT WILL NOT BE REVIEWED FOR ELIGIBILITY BY THE CITY AND THE RIGHT TO A CREDIT WILL BE FORFEITED.* The City will review all credit requests and determine the eligibility of a project for a credit in accordance with City ordinance. *ACREDIT REQUEST DOES NOT CONSTITUTE ATAX CREDIT APPROVAL, WHICH WILL BE REFLECTED ON THE TAX BILL.*

A. Full Credits -- *CHECK APPROPRIATE BOX*

- 1. **Public Body** -- A full credit will be granted for development constructed by, or by a building contractor on behalf of, a public body for its governmental use.
PUBLIC BODY _____
- 2. **School Districts** -- A full credit will be granted for development constructed by, or by a building contractor on behalf of, a school district of the state.
SCHOOL DISTRICT _____
- 3. **Damaged Facilities** -- A full credit will be granted for development rebuilding an involuntarily damaged or destroyed building, provided that such rebuilding does not result in additional vehicle trips.
- 4. **Development Agreements** -- A full credit will be granted for development constructed by, or by a building contractor on behalf of, an entity which has entered into a development agreement with the City that provides a specific provision that the entity shall not be required to make a financial contribution beyond the terms of the agreement and the commitment of the agreement involved street improvements to enhance the City's overall street network.
DEVELOPMENT AGREEMENT _____

- 5. **Tax Exempt Entity** -- A full credit will be granted for development constructed by, or by a building contractor on behalf of, an entity that is not subject to any federal, state, or local taxes including sales, income, personal property, real property, use, license, and earnings taxes.
- 6. **Underutilized Facilities** -- A full credit will be granted for a building contractor requesting a building permit required for utilization of a currently underutilized facility within an *existing approved* building.
- 7. **Change of Use** -- A full credit will be granted to a building contractor that requests a building permit that is required for a change of use within an *existing* building that does not change the general land use category of the building (residential versus non residential) or the change is from non residential to residential *and* does not add additional square footage to the building.

B. Partial Credits -- *CHECK APPROPRIATE BOX*

- 1. **Change of Use** -- (RESIDENTIAL TO NON RESIDENTIAL)-- A partial credit will be granted to a building contractor that requests a building permit that is required for a change of use from residential to non residential. The credit shall only be granted for the number of trips that were generated by the previous residential building during the p.m. peak time period and the new trips generated by the non residential use shall be subject to the tax.
- 2. **Redevelopment of Property** -- A partial credit will be granted to a building contractor that requests a building permit that results in the redevelopment of property. Redevelopment shall apply to development activity that results in the demolition of one or more buildings and the subsequent construction of one or more new buildings on the property, provided that the complete building permit application for a building permit to construct the new building(s) to replace the existing building(s) is filed within six (6) months following demolition of the existing building(s). The credit shall only be granted for the number of trips that were generated by the previous building(s) during the p.m. peak time period and the new additional trips generated by the new building(s) shall be subject to the tax.

THE CITY RESERVES THE RIGHT TO REQUEST ADDITIONAL INFORMATION AS NEEDED TO DETERMINE ELIGIBILITY FOR A TAX CREDIT

C. TYPE OF BUILDING – *SELECT ONE*

Residential

- Single family
- Duplex/four-plex
- Apartment

Non-residential

- Shell (payment plan option not available)
- Non-shell (see payment plan section below)

D. FOR NON-RESIDENTIAL/NON-SHELL BUILDINGS ONLY: *SELECTION OF PAYMENT PLAN OPTION*

The City of Lee’s Summit offers a payment plan for non-residential (commercial, retail, industrial, manufacturing), non-shell buildings. The payment plan is for a period of five years. Prior to issuance of the Certificate of Occupancy, 20% of the total tax will be due and payable in addition to proper security for the balance of the tax (tax surety bond, letter of credit or cash bond). On each anniversary date of the Certificate of Occupancy, for four years thereafter, 20% of the tax will be due, plus interest charged by the City on the balance of the tax.

Disclosure of opting for the payment plan is required at license tax application. Check payment plan below if you intend to exercise this option:

- PAYMENT PLAN
- NO PAYMENT PLAN

E. PAYMENT OF THE LICENSE TAX

RESIDENTIAL: PAYMENT OF THE LICENSE TAX IS DUE **PRIOR** TO THE ISSUANCE OF THE BUILDING PERMIT AND IS TO BE **PAID IN THE TREASURY DIVISION OF THE FINANCE DEPARTMENT**. A COPY OF THE LICENSE TAX BILL CAN BE OBTAINED FROM THE CODES ADMINISTRATION DEPARTMENT WITHIN THE TIME PERIOD POSTED. THE LICENSE TAX IS A SURCHARGE TO THE ANNUAL BUSINESS LICENSE TAX.

NON-RESIDENTIAL/SHELL: PAYMENT OF THE LICENSE TAX IS DUE **PRIOR** TO THE ISSUANCE OF A TENANT CERTIFICATE OF OCCUPANCY FOR BUILDINGS APPROVED AS NON-RESIDENTIAL/SHELL AND IS TO BE **PAID IN THE TREASURY DIVISION OF THE FINANCE DEPARTMENT**. A COPY OF THE LICENSE TAX BILL CAN BE OBTAINED FROM THE CODES ADMINISTRATION DEPARTMENT WITHIN THE TIME PERIOD POSTED. THE LICENSE TAX IS A SURCHARGE TO THE ANNUAL BUSINESS LICENSE TAX.

NON-RESIDENTIAL/NON-SHELL: PAYMENT OF THE LICENSE TAX IS DUE **PRIOR** TO THE ISSUANCE OF A CERTIFICATE OF OCCUPANCY AND IS TO BE PAID IN THE TREASURY DIVISION OF THE FINANCE DEPARTMENT, UNLESS THE PAYMENT PLAN OPTION IS SELECTED. (SEE BELOW.) A COPY OF THE LICENSE TAX BILL CAN BE OBTAINED FROM THE CODES ADMINISTRATION DEPARTMENT WITHIN THE TIME PERIOD POSTED. THE LICENSE TAX IS A SURCHARGE TO THE ANNUAL BUSINESS LICENSE TAX.

The application must be signed by the legal owner of the building contractor company. The building contractor may grant permission for the filing of the application by means of a signed and notarized affidavit to that effect, submitted with the completed application. The applicant certifies that the information provided in this application is true and correct to the best of his/her knowledge.

SIGNATURE

DATE

LICENSE TAX APPLICATION

AFFIDAVIT

I, the undersigned, _____ (legal owner of building contractor company) duly authorized and acting legal representative of _____ (building contractor firm), do hereby certify as follows:

I have examined the attached license tax application and the manner of execution thereof, and I am hereby granting authority to the said representative listed below to sign the said application on behalf of the building contractor firm.

Said representatives, _____ (name of signature), have full power and authorize to execute said application on behalf of the respective parties named thereon.

Signature

Name and Title (type)

Date