



# 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: 2/11/2020

Building Contractor Company: J.E. Dunn Construction Company

Owner of Company: J.E. Dunn Construction Company

Mailing Address: 1001 Locust KC, MO 64106  
(of company)

Phone: 816-474-8600

Project Address: 1000 NE Colbern Rd (for which a building permit has been requested)

Total No. of Dwelling Units: \_\_\_\_\_  
(residential)

Total Sq.Ft. of Building: 33,500  
(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 \_\_\_\_\_

**Development Services**

- ☒ 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

**Development Services**

220 SE Green Street | Lee's Summit, MO 64063 | P: 816.969.1200 | F: 816. 969.1201 | [cityofls.net](http://cityofls.net)