



# LEE'S SUMMIT MISSOURI

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Dear Contractor:

The attached Form 5060 is being provided to you in connection with the following project undertaken pursuant to Chapter 99 or Chapter 100 of the Missouri Statutes:

Evren-Tudor/Douglas Apartment Complex-Ord. 9980

The City of Lee's Summit has changed our process for providing **Form 5060 Project Exemption Certificate** for projects that are eligible for use of our City tax exemption. Attached is a copy of our Form 5060 Project Exemption Certificate along with our Sales and Use Tax Exemption Letter for your use as the City's primary contractor for the project listed, which is provided subject to Section 144.062 of the Revised Statutes of Missouri.

As stated in the Missouri Statutes, you as primary contractor are responsible for providing copies of these documents to your subcontractors that are legally eligible to use the sales tax exemption. You should complete the subcontractor (lower) portion of the Form 5060 for each subcontractor you determine to be eligible within the scope of the listed project. You must also keep a record of each Form 5060 provided to each subcontractor. Professional services are not eligible for sales tax exemption under this program.

For any questions about whether materials qualify for sales tax exemption, you may contact the Missouri Department of Revenue Taxation Division using the contact information listed on the bottom of the Form 5060.

## **Chapter 99 or Chapter 100 Projects**

If this Form 5060 has been provided for a project eligible under Chapter 99 or Chapter 100 of the Missouri Statutes, the eligibility for sales tax exemption is narrowly restricted to the purchase of materials used in the actual construction of the structures, as well as the purchase of any fixtures

that will become part of the real property improvements. Structure includes any buildings, and any improvements on or in the ground which are not part of a building (such as paving and concrete for drives and parking lots, curbs, rebar, pipes, tubes, wires, bricks for retaining walls, permanent fencing that is affixed to the ground and paint for these items).

A fixture that is treated as part of the real property is anything that will be permanently affixed to a structure even it's an item that can be easily removed. Anything that is attached to a wall, floor or ceiling with nails, screws, glue, chains, wires, hinges, cement or anything else along these lines is treated under the law as a fixture that is part of the real property. Examples include sinks, toilets, lights, fans, wall sconces, TV mounts, cabinets, attached shelving units, built-in ovens, etc. Landscaping materials for plantings that are in or on the ground (seed, mulch, plants, grass, etc.) is treated as part of the real property.

If the company for which the construction is being performed is required to include an item on its personal property tax declaration, the exemption certificate should not be used for that item. Examples of items that are not subject to the sales tax exemption would include appliances, window coverings, professional services, day care equipment that is not attached to a building or the ground, weight room equipment, break room equipment, and hanging or free-standing artwork. Anything that is plugged into a wall socket is not a fixture and is not eligible for the sales tax exemption, unless this item is also permanently affixed to the property in some manner as described above with nails, screws, glue or by some other means. The items mentioned in this paragraph are not an exhaustive list, and there may be other items that are not subject to the exemption.

Playground equipment that is permanently affixed to the property may be treated as a fixture if the item is attached to the property and cannot be picked up and moved. For example, a swing set or climbing equipment that is permanently affixed to the ground (such as with poles or beams set in concrete, or bolted to the ground or a constructed surface) would be treated as a fixture, whereas a swing set that is not affixed to the ground and can be picked up and moved by one or more people would not be a fixture.

Under the contracts between the company and the City governing the economic incentive for which the exemption is issued, you and the company are ultimately responsible for making a final determination regarding what items are subject to the sales exemption. The advice in this letter covers items that are common question and are provided only as a courtesy. For any questions about whether materials qualify for tax exemption under Chapter 100, you may contact the Missouri Department of Economic Development (573-522-8004) or Missouri Department of Revenue Taxation Division using the contact information listed on the bottom of the Form 5060.



MISSOURI DEPARTMENT OF

**REVENUE****Project Exemption Certificate**

This form is to be completed and given to your contractor.

Exempt Entity and Project Information	Name of Exempt Entity Issuing the Certificate <u>City of Lee's Summit, Missouri</u>		Missouri Tax Exemption Number <u>1 2 4 9 0 8 5 7</u>			
	Address <u>220 SE Green Street</u>		City <u>Lee's Summit</u>		State <u>MO</u>	ZIP Code <u>64063</u>
	E-mail Address <u>holly.allen@cityofls.net</u>					
	Project Number <u>888-CH100EvrenTD</u>	Project Begin Date (MM/DD/YYYY) <u>1 0 / 1 8 / 2 0 2 4</u>		Estimated Project End Date (MM/DD/YYYY) <u>1 2 / 3 1 / 2 0 2 6</u>		
	Description of Project <u>The Project consists of the construction of an apartment complex with approximately 358 units spread across eight four-story apartment buildings, with a clubhouse and pool facility, pickleball and bocce ball courts, a business center, separate dog parks for large and small dogs, a maintenance building, on-site detention basin, and parking that includes detached garages for some units. The Project will be situated on approximately 13.2 acres located south of NW Tudor Road, between NW Commerce Drive and NE Douglas Street.</u>  <u>Ordinance #9980</u>					
	Project Location <u>City of Lee's Summit, Missouri</u>			Certificate Expiration Date (MM/DD/YYYY) <u>1 2 / 3 1 / 2 0 2 6</u>		
	Provide a signed copy of this certificate, along with a copy of the exempt entity's Missouri Sales and Use Tax Exemption Letter to each contractor or subcontractor who will be purchasing tangible personal property for use in this project. It is the responsibility of the exempt entity to ensure the validity of the information on the certificate. The exempt entity must issue a new certificate if any of the information changes.					
	Signature of Authorized Exempt Entity <u>Holly Allen</u>		Printed Name of Authorized Exempt Entity <u>Holly Allen, Assistant Director of Finance</u>		Date (MM/DD/YYYY) <u>1 0 / 0 9 / 2 0 2 4</u>	
	The Missouri exempt entity named above hereby authorizes the purchase, without sales tax, of tangible personal property to be incorporated or consumed in the construction project identified herein and no other, pursuant to <b>Section 144.062, RSMo</b> . Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.					
	Contractor	Name of Purchasing Contractor <u>Cityscape Construction-Tudor, LLC/Jim Thomas</u>		Signature of Contractor		Date (MM/DD/YYYY) <u>1 0 / 0 9 / 2 0 2 4</u>
Address <u>10 W. Carmel Dr., Suite 200</u>		City <u>Carmel</u>		State <u>ID</u>	ZIP Code <u>46032</u>	
Subcontractor	Contractors - Present this to your supplier in order to purchase the necessary materials tax exempt. Complete the Subcontractor portion if extending the certificate to your subcontractor. The contractor must sign the form in the space provided below.					
	Name of Purchasing Subcontractor					
	Address		City		State	ZIP Code
Signature of Contractor		Contractor's Printed Name		Date (MM/DD/YYYY) ____ / ____ / ____		

Form 5060 (Revised 11-2019)

Taxation Division  
P.O. Box 358  
Jefferson City, MO 65105-0358

Phone: (573) 751-2836  
Fax: (573) 522-1666  
E-mail: [salestaxexemptions@dor.mo.gov](mailto:salestaxexemptions@dor.mo.gov)

Visit <http://dor.mo.gov/business/sales/sales-use-exemptions.php> for additional information.

**State of Missouri**  
**Limited Exemption**  
**from Missouri State Sales and Use Tax on Purchases**  
**(Political Subdivision)**

Issued To:

MISSOURI ID: 12490857

CITY OF LEES SUMMIT  
220 SE GREEN ST  
LEES SUMMIT, MO 64063-2706

Effective Date: 07/11/2002

Your application for sales and use tax exempt status has been approved under Section 144.030.1, RSMo. This letter is issued as documentation of your agency's exempt status. Your agency must adhere to all requirements of your exempt status.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. Outlined below are specific requirements regarding this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.
- Purchases by your agency are not subject to sales or use tax if conducted within your agency's exempt functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter.
- Individuals making personal purchases may not use this exemption.
- A contractor may purchase and pay for construction materials exempt from sales tax when fulfilling a contract with your agency only if your agency issues a project exemption certificate and the contractor makes purchases in compliance with the provisions of Section 144.062 RSMo.
- Sales by your agency are subject to all applicable state and local sales taxes.
- If your agency engages in the business of selling tangible personal property or taxable services at retail, you must obtain a Missouri Retail Sales Tax License and collect and remit state and local sales taxes.
- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, contact the Taxation Division, Post Office Box 358, Jefferson City, MO 65105-0358, [salestaxexemptions@dor.mo.gov](mailto:salestaxexemptions@dor.mo.gov), or call 573-751-2836.

Notice Number: 2034748656