



CITY OF RAYMORE, MISSOURI EXCISE TAX FOR STREETS LICENSE TAX APPLICATION FOR NON-RESIDENTIAL PROJECTS AND RESIDENTIAL CREDIT APPLICATIONS

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)

e-mail: _____

Phone: _____

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

Total No. of Dwelling Units: _____
(residential)

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

Project Description: _____

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. *A CREDIT REQUEST DOES NOT CONSTITUTE A TAX CREDIT APPROVAL, WHICH WILL BE REFLECTED ON THE TAX BILL.*

A. Full Credits -- *CHECK APPROPRIATE BOX*

- 1. **Public Body** -- A credit in the amount of the full tax 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 credit in the amount of the full tax 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 credit in the amount of the full tax will be granted for development rebuilding an involuntarily damaged or destroyed building, provided that such rebuilding does not result in additional vehicle trips.
- 4. **Tax Exempt Entity** -- A credit in the amount of the full tax 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. PLEASE ATTACH Certificate of Incorporation or Registration issued by Missouri Secretary of State, State of Missouri Tax Exempt Determination Letter for State sales and use taxes, Internal Revenue Service federal income tax exemption determination letter, and County real and personal property tax exemption determination letter.

B. Partial Credits -- *CHECK APPROPRIATE BOX*

- 1. **Underutilized Facilities** -- A credit in the amount of the full tax will be granted for a building contractor requesting a building permit required for utilization of a currently underutilized facilities within an *existing* building. Underutilized means not fully occupied or being used to full capacity. The credit shall be granted only for the number of trips that were generated by the previously underutilized facility during the p.m. peak time period.

- 2. **Change of Use** -- A partial credit will be granted to a building contractor that requests a building permit that is required for a change of existing uses within an existing building, except that a change of use from a residential to non-residential use shall not be granted a credit. The credit shall only be granted for the number of trips that were generated by the building during the p.m. peak time period prior to the change in use and the new additional trips generated by the new use shall be subject to the tax.

- 3. **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.

ADDRESS OF PREVIOUS EXISTING BUILDING(S) DEMOLISHED: _____

DEMOLITION PERMIT NUMBER(S)/DATE: _____

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

PAYMENT OF THE LICENSE TAX IS DUE **PRIOR** TO THE ISSUANCE OF THE BUILDING PERMIT AND IS TO BE **PAID IN THE FINANCE DEPARTMENT** UNLESS THE BUILDING PERMIT IS FOR A NON-RESIDENTIAL BUILDING AND THE BUILDING CONTRACTOR HAS SUBMITTED A WRITTEN REQUEST TO DELAY PAYMENT OF THE LICENSE TAX UNTIL PRIOR TO THE ISSUANCE OF A CERTIFICATE OF OCCUPANCY. A COPY OF THE LICENSE TAX BILL CAN BE OBTAINED FROM THE BUILDING INSPECTIONS DEPARTMENT WITHIN THE TIME PERIOD POSTED. THE LICENSE TAX IS A SURCHARGE TO THE ANNUAL BUSINESS LICENSE TAX.

- Building permit is for a non-residential building and applicant requests to delay payment of the license tax until prior to the issuance of a certificate of occupancy.

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

For Staff Only: _____ Complete Application _____ Incomplete Application

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

PERMIT 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 permit application form and the general manner of execution thereof, and I am hereby granting authority to the said representative listed below to complete and sign the permit applications on behalf of the building contractor firm.

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

Signature

Name and Title (type)

Date

**NOTE: The City must have an affidavit on file for each type of permit.*