

## RESOLUTION NO. 18-05

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A RESOLUTION ADOPTING THE METHODOLOGY FOR CALCULATING THE LICENSE TAX ON BUILDING CONTRACTORS RELATIVE TO SECTION 28-179 OF THE CODE OF THE CITY OF LEE'S SUMMIT, MISSOURI AND CITY OF LEE'S SUMMIT ORDINANCE NO. 4592.

WHEREAS, Division 6, Article II, of Chapter 28, of the City of Lee's Summit Code of Ordinances, and Ordinance No. 4592, imposes an excise tax (hereinafter "license tax") to be paid by development that generates new traffic, in order to raise revenue for the City to fund street construction and related improvements; and,

WHEREAS, specifically Section 28-179 of the City of Lee's Summit Code of Ordinances states that the Council shall by resolution establish the license tax imposed upon a building contractor that shall be calculated by multiplying the trip generation rate by the license tax rate; and,

WHEREAS, resolution 98-09 adopted by the Council on March 17, 1998 provided the methodology and basis for the final calculation and imposition of the license tax; and,

WHEREAS, the Exhibit attached to resolution 98-09, was adopted by Council, to tabulate trip generation for common land uses based on the most recent edition of *Trip Generation* (6<sup>th</sup> Edition), a manual published in 1997 by the Institute of Transportation Engineers; and,

WHEREAS, resolution 99-05 adopted by the Council on April 13, 1999 provided administrative guidelines in support of Section 28-180 of the Code of Ordinances, Administration Division, Building Contractors, Taxation, pertinent to the license tax calculation and referenced trip generation based methodology; and,

WHEREAS, resolution 99-05 is not applicable and has since been rescinded in use; the tax calculation is based on the Code of Ordinances and resolution 98-09, as subsequently replaced; and,

WHEREAS, resolution 04-06 adopted by the Council on May 13, 2004 replaced resolution 98-09 and amended the Exhibit to reflect, at the time, the most current edition of *Trip Generation* (7<sup>th</sup> Edition), a manual published in 2003 by the Institute of Transportation Engineers and resolution 10-05 adopted by the Council on March 18, 2010 replaced resolution 04-06 and amended the Exhibit to reflect, at the time, the most current edition of *Trip Generation* (8<sup>th</sup> Edition), a manual published in 2008 by the Institute of Transportation Engineers and resolution 14-01 adopted by the Council on April 3, 2014 replaced resolution 10-05 and amended the Exhibit to reflect, at the time, the most current edition of *Trip Generation* (9<sup>th</sup> Edition), a manual published in 2012 by the Institute of Transportation Engineers; and,

WHEREAS, a 10<sup>th</sup> Edition of *Trip Generation*, a manual by the Institute of Transportation Engineers was published in September 2017 and is the current edition from which to base trip generation for the final calculation and imposition of the license tax; and,

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WHEREAS, the City of Lee's Summit desires to amend the Exhibit referenced in resolution 14-01 to reflect the most current edition of *Trip Generation* (10<sup>th</sup> Edition), as set forth in Section 28-179 of the City of Lee's Summit Code of Ordinances; and

WHEREAS, rather than amend the Exhibit and *Trip Generation* reference for each and every Edition of *Trip Generation*, a manual by the Institute of Transportation Engineers, that is published hereafter, being the current edition at that time from which to base trip generation for the final calculation and imposition of the license tax, the most current Edition of *Trip Generation* shall always be referenced and the sample land uses from *Trip Generation* noted in the Exhibit may be amended administratively; all effective July 1<sup>st</sup> of the year following its publication for calculating the license tax imposed by Division 6., Article II., Chapter 28., of the City of Lee's Summit Code of Ordinances, and Ordinance No. 4592; and

WHEREAS, the license tax rates stated in Resolution 14-01 have been amended, with the current license tax rates set forth in Section 28-179 of the City of Lee's Summit Code of Ordinances, and thus the license tax rates stated in resolution 14-01 are inconsistent with ordinance and the ordinance prevails and will not be recited in this Resolution to avoid duplicate and conflict with Ordinance; and,

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF LEE'S SUMMIT, MISSOURI, AS FOLLOWS:

SECTION 1. The methodology developed by the City to calculate the license tax on building contractors is hereby adopted as generally set forth in the Exhibit attached hereto and incorporated herein by reference.

SECTION 2. The attached Exhibit is based on the most recent edition of *Trip Generation* and revises the Exhibit attached to Resolution 14-01, Trip Generation Table. The attached Exhibit to this Resolution shall be used to determine the amount of the license tax on building contractors as set forth in Sec. 28-179 of the Code of Ordinances for the City of Lee's Summit, Missouri, and as set forth in Section 7 of Ordinance No. 4592. The attached Exhibit shall be subsequently amended administratively based on the most recent edition of *Trip Generation* and editions of *Trip Generation* published hereafter without Resolution and each amendment inclusive of the attached shall take effect on July 1<sup>st</sup> of the year following its publication for each and every occurrence.

SECTION 3. For all land use classifications that are not specified in the attached Exhibit, the License Tax Administrator shall consult the edition of *Trip Generation*, a manual published by the Institute of Transportation Engineers, in effect and classify the property according to the most applicable land use classification in the *Trip Generation* manual; or with approval of the City Traffic Engineer develop independent data for evaluation consistent with *Trip Generation* practice.

SECTION 4. A building contractor that files a complete building permit application, as determined by the building official, shall pay the license tax rates set forth in ordinance of the Council.

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SECTION 5. This resolution shall replace Resolution No. 14-01 and any and all other applicable resolutions pertaining to administrative guidelines calculating and imposing the license tax including Resolution 99-05 and be in full force and effect on its date of adoption.

PASSED and ADOPTED by the City Council of the City of Lee's Summit, Missouri, this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

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Mayor *William A. Baird*

ATTEST:

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City Clerk *Trisha Fowler Arcuri*

APPROVED AS TO FORM:

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City Attorney *Brian W. Head*