

	City of Lee's Summit Law Department Memorandum	
	To:	Planning Commission and City Council
	From:	David Bushek, Chief Counsel of Economic Development & Planning
	Date:	December 8, 2021
	Re:	Streets of West Pryor Project – Tax Increment Financing and Other Incentive Revenue Projections for Lots 8-10

In connection with the consideration of a revised preliminary development plan for Lot 9 in the Streets of West Pryor project, we have asked the Developer to prepare a comparison of the original revenues from Lots 8-10 for the Tax Increment Financing (TIF) Plan and other related incentives, and the revised TIF and other incentive revenue projections for Lots 8-10 based on the actual development to date and the proposed revised development on Lot 9. For reference, Lot 8 contains the retail in the first floor of the apartment complex, Lot 9 is the currently undeveloped lot south of the First Watch restaurant, and Lot 10 contains the Firebirds and First Watch restaurants.

Attached are the Developer's revenue projections. A summary of the data for Lots 8-10 over the life of each type of incentive is as follows:

<u>Data</u>	<u>TIF Plan Projections</u>	<u>Revised 2021 Projection</u>
Land Uses	Restaurant Retail	Restaurant Retail Banks (2)
Total Square Feet of Development	32,000 retail / restaurant	38,208 retail / restaurants 6,700 banks 44,908 total
Average Sales / SqFt / Year	\$289	\$423
Taxable Annual Sales	\$9,250,000	\$19,000,000
Total Land Appraised Value	\$7,040,000	\$10,609,000

<u>Data</u>	<u>TIF Plan Projections</u>	<u>Revised 2021 Projection</u>
Total PILOTs (23 years)	\$4,009,000	\$5,915,000
Total Sales Tax EATs (23 years)	\$3,242,000	\$6,463,000
CID Sales Tax (30 years)	\$2,857,000	\$5,719,000
TDD Sales Tax (30 years)	\$1,428,000	\$2,860,000
Total Incentive Revenues (30 years)	\$11,536,000	\$20,957,000

Streets of West Pryor
TIF Plan Development Program - Lots 8, 9, 10
8/27/2021

Properties								
Tenant Information				Sales Information			Property Information	
Tenant	Location	Units	Square Feet	Anticipated Open Date	Sales (PSF)	Taxable Annual Sales	Appraised Value (PSF)	Total Appraised Value
Restaurant	10		9,500	4/1/2021	\$ 350	\$ 3,325,000	\$ 220	\$ 2,090,000
Restaurant	9		7,500	4/1/2021	\$ 350	\$ 2,625,000	\$ 220	\$ 1,650,000
Retail/Restaurant	8		15,000	4/1/2021	\$ 220	\$ 3,300,000	\$ 220	\$ 3,300,000
Total			32,000		\$ 289	\$ 9,250,000	\$ 220	\$ 7,040,000

Streets of West Pryor
 Estimated Annual Increases in Assessed Value and Resulting Payments in Lieu of Taxes and
 Projected Economic Activity Taxes
 TIF Plan Development Program - Lots 8, 9, 10

Year	Ad Valorem Property Taxes					TIF EATs, TDD, and CID Sales Tax					Hotel Tax		TOTAL		
	Appraised Value	Assessed Value	Base Assessed Value	Incremental Value	PILOTS	Taxable Sales	Existing Tenant Taxable Sales	Incremental Sales (excl. Hotel)	Sales Tax EATs	CID Sales Tax (EATs & Non-EATs)	Taxable Sales (excl. Grocer)	TDD Sales Tax (EATs & Non-EATs)		Hotel Sales	Hotel Sales Tax Rebate (City General)
1 2019		\$ 23,100	\$ 23,100	\$ -	8.620	\$ -	\$ -	\$ -	1.6250%	1.000%		0.5000%		1.000%	\$ -
2 2020		\$ 23,100	\$ 23,100	\$ -		\$ -	\$ -	\$ -							\$ -
3 2021	\$ 3,520,000	\$ 1,126,400	\$ 23,100	\$ 1,103,300		\$ 4,625,000	\$ -	\$ 4,625,000	\$ 72,150	\$ 44,863	\$ 4,625,000	\$ 22,431	\$ -	\$ -	\$ 139,444
4 2022	\$ 7,040,000	\$ 2,252,800	\$ 23,100	\$ 2,229,700	\$ 92,632	\$ 8,787,500	\$ -	\$ 8,787,500	\$ 137,085	\$ 85,239	\$ 8,787,500	\$ 42,619	\$ -	\$ -	\$ 357,575
5 2023	\$ 7,180,800	\$ 2,297,856	\$ 23,100	\$ 2,274,756	\$ 187,203	\$ 8,919,313	\$ -	\$ 8,919,313	\$ 139,141	\$ 86,517	\$ 8,919,313	\$ 43,259	\$ -	\$ -	\$ 456,120
6 2024	\$ 7,180,800	\$ 2,297,856	\$ 23,100	\$ 2,274,756	\$ 190,986	\$ 9,053,102	\$ -	\$ 9,053,102	\$ 141,228	\$ 87,815	\$ 9,053,102	\$ 43,908	\$ -	\$ -	\$ 463,937
7 2025	\$ 7,324,416	\$ 2,343,813	\$ 23,100	\$ 2,320,713	\$ 190,986	\$ 9,188,899	\$ -	\$ 9,188,899	\$ 143,347	\$ 89,132	\$ 9,188,899	\$ 44,566	\$ -	\$ -	\$ 468,031
8 2026	\$ 7,324,416	\$ 2,343,813	\$ 23,100	\$ 2,320,713	\$ 194,844	\$ 9,326,732	\$ -	\$ 9,326,732	\$ 145,497	\$ 90,469	\$ 9,326,732	\$ 45,235	\$ -	\$ -	\$ 476,045
9 2027	\$ 7,470,904	\$ 2,390,689	\$ 23,100	\$ 2,367,589	\$ 194,844	\$ 9,466,633	\$ -	\$ 9,466,633	\$ 147,679	\$ 91,826	\$ 9,466,633	\$ 45,913	\$ -	\$ -	\$ 480,263
10 2028	\$ 7,470,904	\$ 2,390,689	\$ 23,100	\$ 2,367,589	\$ 198,780	\$ 9,608,633	\$ -	\$ 9,608,633	\$ 149,895	\$ 93,204	\$ 9,608,633	\$ 46,602	\$ -	\$ -	\$ 488,480
11 2029	\$ 7,620,322	\$ 2,438,503	\$ 23,100	\$ 2,415,403	\$ 198,780	\$ 9,752,762	\$ -	\$ 9,752,762	\$ 152,143	\$ 94,602	\$ 9,752,762	\$ 47,301	\$ -	\$ -	\$ 492,826
12 2030	\$ 7,620,322	\$ 2,438,503	\$ 23,100	\$ 2,415,403	\$ 202,794	\$ 9,899,054	\$ -	\$ 9,899,054	\$ 154,425	\$ 96,021	\$ 9,899,054	\$ 48,010	\$ -	\$ -	\$ 501,251
13 2031	\$ 7,772,729	\$ 2,487,273	\$ 23,100	\$ 2,464,173	\$ 202,794	\$ 10,047,539	\$ -	\$ 10,047,539	\$ 156,742	\$ 97,461	\$ 10,047,539	\$ 48,731	\$ -	\$ -	\$ 505,728
14 2032	\$ 7,772,729	\$ 2,487,273	\$ 23,100	\$ 2,464,173	\$ 206,889	\$ 10,198,252	\$ -	\$ 10,198,252	\$ 159,093	\$ 98,923	\$ 10,198,252	\$ 49,462	\$ -	\$ -	\$ 514,366
15 2033	\$ 7,928,183	\$ 2,537,019	\$ 23,100	\$ 2,513,919	\$ 206,889	\$ 10,351,226	\$ -	\$ 10,351,226	\$ 161,479	\$ 100,407	\$ 10,351,226	\$ 50,203	\$ -	\$ -	\$ 518,979
16 2034	\$ 7,928,183	\$ 2,537,019	\$ 23,100	\$ 2,513,919	\$ 211,066	\$ 10,506,495	\$ -	\$ 10,506,495	\$ 163,901	\$ 101,913	\$ 10,506,495	\$ 50,956	\$ -	\$ -	\$ 527,836
17 2035	\$ 8,086,747	\$ 2,587,759	\$ 23,100	\$ 2,564,659	\$ 211,066	\$ 10,664,092	\$ -	\$ 10,664,092	\$ 166,360	\$ 103,442	\$ 10,664,092	\$ 51,721	\$ -	\$ -	\$ 532,588
18 2036	\$ 8,086,747	\$ 2,587,759	\$ 23,100	\$ 2,564,659	\$ 215,326	\$ 10,824,053	\$ -	\$ 10,824,053	\$ 168,855	\$ 104,993	\$ 10,824,053	\$ 52,497	\$ -	\$ -	\$ 541,671
19 2037	\$ 8,248,482	\$ 2,639,514	\$ 23,100	\$ 2,616,414	\$ 215,326	\$ 10,986,414	\$ -	\$ 10,986,414	\$ 171,388	\$ 106,568	\$ 10,986,414	\$ 53,284	\$ -	\$ -	\$ 546,566
20 2038	\$ 8,248,482	\$ 2,639,514	\$ 23,100	\$ 2,616,414	\$ 219,671	\$ 11,151,211	\$ -	\$ 11,151,211	\$ 173,959	\$ 108,167	\$ 11,151,211	\$ 54,083	\$ -	\$ -	\$ 555,880
21 2039	\$ 8,413,452	\$ 2,692,305	\$ 23,100	\$ 2,669,205	\$ 219,671	\$ 11,318,479	\$ -	\$ 11,318,479	\$ 176,568	\$ 109,789	\$ 11,318,479	\$ 54,895	\$ -	\$ -	\$ 560,923
22 2040	\$ 8,413,452	\$ 2,692,305	\$ 23,100	\$ 2,669,205	\$ 224,103	\$ 11,488,256	\$ -	\$ 11,488,256	\$ 179,217	\$ 111,436	\$ 11,488,256	\$ 55,718	\$ -	\$ -	\$ 570,474
23 2041	\$ 8,413,452	\$ 2,692,305	\$ 23,100	\$ 2,669,205	\$ 224,103	\$ 11,660,580	\$ -	\$ 11,660,580	\$ 181,905	\$ 113,108	\$ 11,660,580	\$ 56,554	\$ -	\$ -	\$ 575,670
24 2042						\$ 11,835,488	\$ -	\$ -	\$ -	\$ 114,804	\$ 11,835,488	\$ 57,402	\$ -	\$ -	\$ 172,206
25 2043						\$ 12,013,021	\$ -	\$ -	\$ -	\$ 116,526	\$ 12,013,021	\$ 58,263	\$ -	\$ -	\$ 174,789
26 2044						\$ 12,193,216	\$ -	\$ -	\$ -	\$ 118,274	\$ 12,193,216	\$ 59,137	\$ -	\$ -	\$ 177,411
27 2045						\$ 12,376,114	\$ -	\$ -	\$ -	\$ 120,048	\$ 12,376,114	\$ 60,024	\$ -	\$ -	\$ 180,072
28 2046						\$ 12,561,756	\$ -	\$ -	\$ -	\$ 121,849	\$ 12,561,756	\$ 60,925	\$ -	\$ -	\$ 182,774
29 2047						\$ 12,750,182	\$ -	\$ -	\$ -	\$ 123,677	\$ 12,750,182	\$ 61,838	\$ -	\$ -	\$ 185,515
30 2048						\$ 12,941,435	\$ -	\$ -	\$ -	\$ 125,532	\$ 12,941,435	\$ 62,766	\$ -	\$ -	\$ 188,298
TOTAL					\$ 4,008,753				\$ 3,242,058	\$ 2,856,606		\$ 1,428,303		\$ -	\$ 11,535,719
NPV @ 5.75%					\$ 1,918,742				\$ 1,587,672	\$ 1,173,562		\$ 586,781		\$ -	\$ 5,266,757

Notes & Assumptions:

- Property Value Growth (biennial) 2.00%
- Retail Sales Growth (annual): 1.50%
- Commercial Assessment Ratio: 32%
- Net Present Value: 5.75%
- Assumed vacancy on retail space (excludes hotel) 5.00%
- Assumed sales tax collection lag of 3 months
- Assumes property tax collections per Missouri state law
- Base Assessed Values as presented in TIF Plan

Administration & Collection Fees:

PILOTS Collection Fee	1.60%
City Administration Fee (ALL)	1.00%
State Collection Fee (EATs)	1.00%
Retailer Holdback (EATs, TDD ST, CID ST)	2.00%

Retail Sales Tax Rate	Rate	Capture %	Captured Rate
State of Missouri	4.225%	0%	0.000%
County - General	0.500%	50%	0.250%
County - Capital Improvements	0.375%	0%	0.000%
County - Drug Enforcement	0.250%	50%	0.125%
County - Children's Services	0.125%	50%	0.063%
City - General	1.000%	50%	0.500%
City - Parks	0.250%	50%	0.125%
City - Capital Projects	0.500%	50%	0.250%
City - Transportation	0.500%	50%	0.250%
Other - Zoo	0.125%	50%	0.063%
Total TIF (EATs) Sales Tax Rate	7.850%	20.70%	1.625%
Total CID Sales Tax Rate	1.000%	50.00%	0.500%
Total TDD Sales Tax Rate	0.500%	50.00%	0.250%
Total Applicable Sales Tax Rate	9.350%		2.375%

Ad Valorem Levies	Rate	Capture %	Captured Rate
State Blind Pension	0.03000	0%	0.0000
Jackson County	0.48490	100%	0.4849
City of Lee's Summit	1.51540	100%	1.5154
Lee's Summit Schools	5.87770	100%	5.8777
Mental Health	0.11600	100%	0.1160
Metro Junior College	0.22970	100%	0.2297
Mid Continent Library	0.39630	100%	0.3963
Board of Disabled Services	0.07130	0%	0.0000
Replacement Tax	1.43700	0%	0.0000
Total Levy	10.1583		8.6200

Streets of West Pryor
 Revised Development Program - Lots 8, 9, 10
 10/27/2021

Properties								
Tenant Information					Sales Information		Property Information	
Tenant	Location	Units	Square Feet	Anticipated Open Date	Sales (PSF)	Taxable Annual Sales	Appraised Value (PSF)	Total Appraised Value
Retail / Restaurant	8		21,860	Q3 '21 - Q2 '22			\$ 220	\$ 4,809,200
Bank	9		3,350	Q4 '22			\$ 220	\$ 737,000
Restaurant	9		4,100	Q1 '23			\$ 220	\$ 902,000
Bank	9		3,350	Q4 '22			\$ 220	\$ 737,000
Retail / Restaurant	10		12,248	Q4 '20			\$ 280	\$ 3,424,000
Total			44,908		\$ 423	\$ 19,000,000	\$ 236	\$ 10,609,200

Streets of West Pryor
 Estimated Annual Increases in Assessed Value and Resulting Payments in Lieu of Taxes and
 Projected Economic Activity Taxes
 Revised Development Program - Lots 8, 9, 10

Year	Ad Valorem Property Taxes					TIF EATS, TDD, and CID Sales Tax						Hotel Tax		TOTAL	
	Appraised Value	Assessed Value	Base Assessed Value	Incremental Value	PILOTS	Taxable Sales	Existing Tenant Taxable Sales	Incremental Sales (excl. Hotel)	Sales Tax EATS	CID Sales Tax (EATS & Non-EATS)	Taxable Sales (excl. Grocer)	TDD Sales Tax (EATS & Non-EATS)	Hotel Sales		Hotel Sales Tax Rebate (City General)
1 2019	\$ 23,100	\$ 23,100	\$ 23,100	\$ -	8.620	\$ -	\$ -	\$ -	1.6250%	1.000%	\$ -	0.5000%	\$ -	1.000%	\$ -
2 2020	\$ 23,100	\$ 23,100	\$ 23,100	\$ -	-	\$ -	\$ -	\$ -	-	-	\$ -	-	\$ -	-	\$ -
3 2021	\$ 5,211,000	\$ 1,667,520	\$ 23,100	\$ 1,644,420	-	\$ 7,247,298	\$ -	\$ 7,247,298	\$ 113,058	\$ 70,299	\$ 7,247,298	\$ 35,149	\$ -	\$ -	\$ 218,506
4 2022	\$ 9,432,200	\$ 3,018,304	\$ 23,100	\$ 2,995,204	138,064	\$ 14,092,256	\$ -	\$ 14,092,256	\$ 219,839	\$ 136,695	\$ 14,092,256	\$ 68,347	\$ -	\$ -	\$ 562,945
5 2023	\$ 10,609,200	\$ 3,394,944	\$ 23,100	\$ 3,371,844	251,474	\$ 17,669,261	\$ -	\$ 17,669,261	\$ 275,640	\$ 171,392	\$ 17,669,261	\$ 85,696	\$ -	\$ -	\$ 784,202
6 2024	\$ 10,609,200	\$ 3,394,944	\$ 23,100	\$ 3,371,844	283,096	\$ 18,315,039	\$ -	\$ 18,315,039	\$ 285,715	\$ 177,656	\$ 18,315,039	\$ 88,828	\$ -	\$ -	\$ 835,294
7 2025	\$ 10,821,384	\$ 3,462,843	\$ 23,100	\$ 3,439,743	283,096	\$ 18,589,764	\$ -	\$ 18,589,764	\$ 290,000	\$ 180,321	\$ 18,589,764	\$ 90,160	\$ -	\$ -	\$ 843,577
8 2026	\$ 10,821,384	\$ 3,462,843	\$ 23,100	\$ 3,439,743	288,797	\$ 18,868,611	\$ -	\$ 18,868,611	\$ 294,350	\$ 183,026	\$ 18,868,611	\$ 91,513	\$ -	\$ -	\$ 857,685
9 2027	\$ 11,037,812	\$ 3,532,100	\$ 23,100	\$ 3,509,000	288,797	\$ 19,151,640	\$ -	\$ 19,151,640	\$ 298,766	\$ 185,771	\$ 19,151,640	\$ 92,885	\$ -	\$ -	\$ 866,219
10 2028	\$ 11,037,812	\$ 3,532,100	\$ 23,100	\$ 3,509,000	294,611	\$ 19,438,915	\$ -	\$ 19,438,915	\$ 303,247	\$ 188,557	\$ 19,438,915	\$ 94,279	\$ -	\$ -	\$ 880,695
11 2029	\$ 11,258,568	\$ 3,602,742	\$ 23,100	\$ 3,579,642	294,611	\$ 19,730,498	\$ -	\$ 19,730,498	\$ 307,796	\$ 191,386	\$ 19,730,498	\$ 95,693	\$ -	\$ -	\$ 889,486
12 2030	\$ 11,258,568	\$ 3,602,742	\$ 23,100	\$ 3,579,642	300,542	\$ 20,026,456	\$ -	\$ 20,026,456	\$ 312,413	\$ 194,257	\$ 20,026,456	\$ 97,128	\$ -	\$ -	\$ 904,340
13 2031	\$ 11,483,739	\$ 3,674,797	\$ 23,100	\$ 3,651,697	300,542	\$ 20,326,853	\$ -	\$ 20,326,853	\$ 317,099	\$ 197,170	\$ 20,326,853	\$ 98,585	\$ -	\$ -	\$ 913,397
14 2032	\$ 11,483,739	\$ 3,674,797	\$ 23,100	\$ 3,651,697	306,592	\$ 20,631,756	\$ -	\$ 20,631,756	\$ 321,855	\$ 200,128	\$ 20,631,756	\$ 100,064	\$ -	\$ -	\$ 928,639
15 2033	\$ 11,713,414	\$ 3,748,292	\$ 23,100	\$ 3,725,192	306,592	\$ 20,941,232	\$ -	\$ 20,941,232	\$ 326,683	\$ 203,130	\$ 20,941,232	\$ 101,565	\$ -	\$ -	\$ 937,970
16 2034	\$ 11,713,414	\$ 3,748,292	\$ 23,100	\$ 3,725,192	312,763	\$ 21,255,350	\$ -	\$ 21,255,350	\$ 331,583	\$ 206,177	\$ 21,255,350	\$ 103,088	\$ -	\$ -	\$ 953,612
17 2035	\$ 11,947,682	\$ 3,823,258	\$ 23,100	\$ 3,800,158	312,763	\$ 21,574,181	\$ -	\$ 21,574,181	\$ 336,557	\$ 209,270	\$ 21,574,181	\$ 104,635	\$ -	\$ -	\$ 963,224
18 2036	\$ 11,947,682	\$ 3,823,258	\$ 23,100	\$ 3,800,158	319,057	\$ 21,897,793	\$ -	\$ 21,897,793	\$ 341,606	\$ 212,409	\$ 21,897,793	\$ 106,204	\$ -	\$ -	\$ 979,275
19 2037	\$ 12,186,636	\$ 3,899,724	\$ 23,100	\$ 3,876,624	319,057	\$ 22,226,260	\$ -	\$ 22,226,260	\$ 346,730	\$ 215,595	\$ 22,226,260	\$ 107,797	\$ -	\$ -	\$ 989,178
20 2038	\$ 12,186,636	\$ 3,899,724	\$ 23,100	\$ 3,876,624	325,477	\$ 22,559,654	\$ -	\$ 22,559,654	\$ 351,931	\$ 218,829	\$ 22,559,654	\$ 109,414	\$ -	\$ -	\$ 1,005,650
21 2039	\$ 12,430,369	\$ 3,977,718	\$ 23,100	\$ 3,954,618	325,477	\$ 22,898,049	\$ -	\$ 22,898,049	\$ 357,210	\$ 222,111	\$ 22,898,049	\$ 111,056	\$ -	\$ -	\$ 1,015,853
22 2040	\$ 12,430,369	\$ 3,977,718	\$ 23,100	\$ 3,954,618	332,025	\$ 23,241,520	\$ -	\$ 23,241,520	\$ 362,568	\$ 225,443	\$ 23,241,520	\$ 112,721	\$ -	\$ -	\$ 1,032,757
23 2041	\$ 12,430,369	\$ 3,977,718	\$ 23,100	\$ 3,954,618	332,025	\$ 23,590,142	\$ -	\$ 23,590,142	\$ 368,006	\$ 228,824	\$ 23,590,142	\$ 114,412	\$ -	\$ -	\$ 1,043,268
24 2042						\$ 23,943,995	\$ -	\$ -	\$ -	\$ 232,257	\$ 23,943,995	\$ 116,128	\$ -	\$ -	\$ 348,385
25 2043						\$ 24,303,155	\$ -	\$ -	\$ -	\$ 235,741	\$ 24,303,155	\$ 117,870	\$ -	\$ -	\$ 353,611
26 2044						\$ 24,667,702	\$ -	\$ -	\$ -	\$ 239,277	\$ 24,667,702	\$ 119,638	\$ -	\$ -	\$ 358,915
27 2045						\$ 25,037,717	\$ -	\$ -	\$ -	\$ 242,866	\$ 25,037,717	\$ 121,433	\$ -	\$ -	\$ 364,299
28 2046						\$ 25,413,283	\$ -	\$ -	\$ -	\$ 246,509	\$ 25,413,283	\$ 123,254	\$ -	\$ -	\$ 369,763
29 2047						\$ 25,794,482	\$ -	\$ -	\$ -	\$ 250,206	\$ 25,794,482	\$ 125,103	\$ -	\$ -	\$ 375,310
30 2048						\$ 26,181,400	\$ -	\$ -	\$ -	\$ 253,960	\$ 26,181,400	\$ 126,980	\$ -	\$ -	\$ 380,939
TOTAL					\$ 5,915,457				\$ 6,462,651	\$ 5,719,258		\$ 2,859,629			\$ 20,956,995
NPV @ 5.75%					\$ 2,824,531				\$ 3,133,745	\$ 2,325,558		\$ 1,162,779			\$ 9,446,614

Notes & Assumptions:

- Property Value Growth (biennial) 2.00%
- Retail Sales Growth (annual): 1.50%
- Commercial Assessment Ratio: 32%
- Net Present Value: 5.75%
- Assumed vacancy on retail space (excludes hotel) 5.00%
- Assumed sales tax collection lag of 3 months
- Assumes property tax collections per Missouri state law
- Base Assessed Values as presented in TIF Plan

Administration & Collection Fees:

PILOTS Collection Fee	1.60%
City Administration Fee (ALL)	1.00%
State Collection Fee (EATS)	1.00%
Retailer Holdback (EATS, TDD ST, CID ST)	2.00%

Retail Sales Tax Rate	Rate	Capture %	Captured Rate
State of Missouri	4.225%	0%	0.000%
County - General	0.500%	50%	0.250%
County - Capital Improvements	0.375%	0%	0.000%
County - Drug Enforcement	0.250%	50%	0.125%
County - Children's Services	0.125%	50%	0.063%
City - General	1.000%	50%	0.500%
City - Parks	0.250%	50%	0.125%
City - Capital Projects	0.500%	50%	0.250%
City - Transportation	0.500%	50%	0.250%
Other - Zoo	0.125%	50%	0.063%
Total TIF (EATS) Sales Tax Rate	7.850%	20.70%	1.625%
Total CID Sales Tax Rate	1.000%	50.00%	0.500%
Total TDD Sales Tax Rate	0.500%	50.00%	0.250%
Total Applicable Sales Tax Rate	9.350%		2.375%

Ad Valorem Levies	Rate	Capture %	Captured Rate
State Blind Pension	0.03000	0%	0.0000
Jackson County	0.48490	100%	0.4849
City of Lee's Summit	1.51540	100%	1.5154
Lee's Summit Schools	5.87770	100%	5.8777
Mental Health	0.11600	100%	0.1160
Metro Junior College	0.22970	100%	0.2297
Mid Continent Library	0.39630	100%	0.3963
Board of Disabled Services	0.07130	0%	0.0000
Replacement Tax	1.43700	0%	0.0000
Total Levy	10.1583		8.6200