

**THE PLANNED INDUSTRIAL EXPANSION AUTHORITY OF  
KANSAS CITY, MISSOURI**

**RESOLUTION NO. 938**

**AUTHORIZING TAX ABATEMENT FOR THE BOULEVARD BREWING  
ASSOCIATES LIMITED PARTNERSHIP PROJECT IN THE 25<sup>TH</sup> AND  
SOUTHWEST BOULEVARD (PIEA) AREA**

**WHEREAS**, the Planned Industrial Expansion Authority of Kansas City, Missouri (the "Authority") has heretofore accepted the proposal of Boulevard Brewing Associated Limited Partnership (the "Developer") for redevelopment of the property as described in **Exhibit A** hereto and incorporated herein by reference; and

**WHEREAS**, said proposal requests the ad valorem tax abatement as authorized by §100.570 RSMo; and

**WHEREAS**, the Authority has found and determined that it is in the public interest to grant said tax abatement in order to induce the redevelopment of the area.

**NOW, THEREFORE**, be it resolved by The Planned Industrial Expansion Authority of Kansas City, Missouri, as follows:

Section 1. In accordance with the General Development Plan approved by the City of Kansas City, Missouri pursuant to Ordinance No. 041081, approved October 28, 2004, the ad valorem tax abatement as provided in §100.570 RSMo shall be granted to the Planned Industrial Expansion Authority Redevelopment Corporation, its successors and assigns, for the property described on Exhibit A if and when said redevelopment corporation takes title to said property and the Developer executes an Agreement consistent with the requirements of the General Development Plan and make payments in lieu of taxes, said Agreement being in substantially the same form of that attached hereto as **Exhibit B** and incorporated herein by reference.

Section 2. That upon receipt of a properly executed Agreement in substantially the same form as described in Exhibit B the Chairman and Assistant Secretary are hereby authorized and directed to execute and deliver unto the owners of said real property a Tax Exemption Certificate in substantially the same form as that attached hereto as Exhibit C and incorporated herein by reference.

Section 3. This Resolution takes effect immediately upon its adoption by the Board of Commissioners of the Planned Industrial Expansion Authority of Kansas City, Missouri.

**FILED**<sup>2</sup>

[Signatures appear on next page]

MAR 14 2006

Missouri Public  
Service Commission

Exhibit No. 7  
Case No(s) EC-2006-0332  
Date 3-06-06 Rptr 44

## **ATTACHMENT A**

### **LEGAL DESCRIPTION**

All of Lots 1 through 47 inclusive, together with the alleys and part of vacated Southwest Boulevard adjacent thereto, and also including part of Belleview Avenue adjacent thereto, all lying in Block 4, Gates Addition, a subdivision in the Southeast Quarter of Section 7, Township 49 North, Range 33 West, in Kansas City, Jackson County, Missouri, described as follows: Beginning at the Northwest corner of Lot 33, Block 4, Gates Addition; thence South 54 degrees 09 minutes 17 seconds East along the North line of said Lot 33 a distance of 53.89 feet to the Northeast corner of said Lot 33; thence South 87 degrees 46 minutes 51 seconds East a distance of 27.50 feet to a point on the centerline of Belleview Avenue; thence South 2 degrees 13 minutes 09 seconds West along the centerline of Belleview Avenue a distance of 258.51 feet to a point on the Westerly prolongation of a line that lies 8.50 feet South of and parallel with the South line of Block 5 of said Gates Addition; thence South 87 degrees 46 minutes 51 seconds East along said prolongation a distance of 27.50 feet to a point on the East right of way line of Belleview Avenue; thence South 2 degrees 13 minutes 09 seconds West along the East right of way line of Belleview Avenue a distance of 374.29 feet to a point on the North right of way line of 26<sup>th</sup> Street; thence North 87 degrees 20 minutes 34 seconds West along the North right of way line of 26<sup>th</sup> Street and the South line of Lots 20 through 26 of said Block 4 a distance of 346.79 feet to a point; thence North 55 degrees 06 minutes 39 seconds West along the North right of way line of 26<sup>th</sup> Street and the South line of said Lot 26 a distance of 45.30 feet to a point on the East line of an existing alley; thence North 34 degrees 57 minutes 43 seconds East along the East line of said alley a distance of 299.99 feet to a point on the Easterly prolongation on the South line of Lot 47 of said Block 4; thence North 55 degrees 06 minutes 25 seconds West along the South line of said Lot 47 and its prolongation a distance of 136.49 feet to a point on the East right of way of Southwest Boulevard as established by the partial vacation as filed in Book 175 at Page 627; thence North 34 degrees 44 minutes 36 seconds East along the East right of way of said Southwest Boulevard a distance of 389.43 feet to a point on the Westerly prolongation of the North line of said Lot 33; thence South 54 degrees 09 minutes 17 seconds East along said prolongation a distance of 33.98 feet to the POINT OF BEGINNING and containing 171,588 Square Feet or 3.939 Acres, more or less.

**Adopted:** December 16, 2004

**THE PLANNED INDUSTRIAL EXPANSION  
AUTHORITY OF KANSAS CITY, MISSOURI**

By: Ed Drake  
Ed Drake, Chairman

[SEAL]

ATTEST:

  
\_\_\_\_\_  
Alfred J. Eiguly  
Assistant Secretary

## **EXHIBIT A**

### **Legal Description**

## **EXHIBIT A**

All of Lots 1 through 47 inclusive, together with the alleys and part of vacated Southwest Boulevard adjacent thereto, and also including part of Bellevue Avenue adjacent thereto, all lying in Block 4, Gates Addition, a subdivision in the Southeast Quarter of Section 7, Township 49 North, Range 33 West, in Kansas City, Jackson County, Missouri, described as follows: Beginning at the Northwest corner of Lot 33, Block 4, Gates Addition; thence South 54 degrees 09 minutes 17 seconds East along the North line of said Lot 33 a distance of 53.89 feet to the Northeast corner of said Lot 33; thence South 87 degrees 46 minutes 51 seconds East a distance of 27.50 feet to a point on the centerline of Bellevue Avenue; thence South 2 degrees 13 minutes 09 seconds West along the centerline of Bellevue Avenue a distance of 258.51 feet to a point on the Westerly prolongation of a line that lies 8.50 feet South of and parallel with the South line of Block 5 of said Gates Addition; thence South 87 degrees 46 minutes 51 seconds East along said prolongation a distance of 27.50 feet to a point on the East right of way line of Bellevue Avenue; thence South 2 degrees 13 minutes 09 seconds West along the East right of way line of Bellevue Avenue a distance of 374.29 feet to a point on the North right of way line of 26<sup>th</sup> Street; thence North 87 degrees 20 minutes 34 seconds West along the North right of way line of 26<sup>th</sup> Street and the South line of Lots 20 through 26 of said Block 4 a distance of 346.79 feet to a point; thence North 55 degrees 06 minutes 39 seconds West along the North right of way line of 26<sup>th</sup> Street and the South line of said Lot 26 a distance of 45.30 feet to a point on the East line of an existing alley; thence North 34 degrees 57 minutes 43 seconds East along the East line of said alley a distance of 299.99 feet to a point on the Easterly prolongation on the South line of Lot 47 of said Block 4; thence North 55 degrees 06 minutes 25 seconds West along the South line of said Lot 47 and its prolongation a distance of 136.49 feet to a point on the East right of way of Southwest Boulevard as established by the partial vacation as filed in Book 175 at Page 627; thence North 34 degrees 44 minutes 36 seconds East along the East right of way of said Southwest Boulevard a distance of 389.43 feet to a point on the Westerly prolongation of the North line of said Lot 33; thence South 54 degrees 09 minutes 17 seconds East along said prolongation a distance of 33.98 feet to the POINT OF BEGINNING and containing 171,588 Square Feet or 3.939 Acres, more or less.

## **EXHIBIT B**

### **AGREEMENT**

THIS AGREEMENT is made and entered into as of the \_\_ day of \_\_\_\_\_, 200\_\_ (the "Effective Date"), by and between THE PLANNED INDUSTRIAL EXPANSION AUTHORITY OF KANSAS CITY, MISSOURI (the "Authority"), and BOULEVARD BREWING ASSOCAITES LIMITED PARTNERSHIP (the "Developer").

### **RECITALS**

**WHEREAS**, the Developer has applied for project approval of its project known as the "Boulevard Brewing Expansion Proposal" in the 25<sup>th</sup> and Southwest Boulevard PIEA Area, Kansas City, Missouri", as legally described in **Attachment A** hereto (the "Project") under The Planned Industrial Expansion Authority Law, Sections 100.300-100.620, R.S.Mo., as part of the Authority's 25<sup>th</sup> and Southwest Boulevard PIEA Area, and the Authority desires to provide the Developer with certain financial incentives in order to promote redevelopment and employment within the project area; and

**WHEREAS**, the parties hereto have made this Agreement to be effective as of the \_\_ day of \_\_\_\_\_, 200\_\_.

**NOW, THEREFORE**, in consideration of the premises and of the mutual agreements contained herein, the parties hereto do hereby agree as follows:

1. Upon submission by the Developer of the URD Site Plan approved by Kansas City, the Authority authorizes its designee, the Planned Industrial Expansion Authority of Kansas City, Missouri Redevelopment Corporation ("PIEA Redevelopment Corporation"), to accept title to the Project when conveyed by deed from Developer to it and to reconvey title to the Project to Developer in order to evidence the provisions of this Agreement.
2. If, and as of the Effective Date, title to the property of the subject Project is vested in the Planned Industrial Expansion Authority of Kansas City, Missouri Redevelopment Corporation ("PIEA Redevelopment Corporation"), the Authority shall provide a Tax Exemption Certificate for said Project as provided by Section 100.570, R.S.Mo., and Sections 353.110 and 353.150(4), R.S.Mo.
3. The Tax Exemption Certificate shall grant to Developer, its successors and assigns, property tax abatement with respect to the Project as follows:
  - a. First Ten Years – Land Only. The real property in the Project described in Attachment "A" shall not be subject to assessment or payment of general *ad valorem* taxes imposed by the City, the State, or any political subdivision thereof, for a period of ten (10) years commencing January 1, 200\_\_ and ending December 31, 20\_\_, except to such extent and in such amount as may be imposed upon such real property during such period measured solely by the amount of the assessed valuation of the land exclusive of

improvements as was determined by the Assessor of Jackson County, Missouri, for taxes due and payable thereon during the calendar year of 200\_. The amounts of such assessments shall not be increased during said ten (10) year period so long as the real property is used in accordance with the 25<sup>th</sup> and Southwest Boulevard PIEA General Development Plan. If any portion of such real property was tax exempt immediately prior to its acquisition by the PIEA Redevelopment Corporation, then the Assessor of Jackson County, Missouri, upon request of the Authority, shall promptly assess such real property, exclusive of improvements, in accordance with the provisions of Section 353.110(2) of the Urban Redevelopment Corporations Law of the State of Missouri, as now existing. The amount of such assessed valuation so fixed by the County Assessor or in the manner as provided by law shall not be increased during such ten (10) year period, so long as said real property is used in accordance with said General Development Plan.

b. Subsequent Fifteen Years. After the ten (10) year period above-described, and for the next ensuing period of fifteen (15) years commencing on January 1, 20\_\_ and ending on December 31, 20\_\_, *ad valorem* taxes upon the real property in the Project shall be measured by the assessed valuation thereof as determined by the Assessor of Jackson County, Missouri, upon the basis of not to exceed fifty percent (50%) of the true value of such real property, including improvements thereon from year to year during said period of fifteen (15) years, so long as the real property in the Project is used in accordance with said General Development Plan.

Notwithstanding the provisions of paragraph 3(a) above., the Developer shall make payments in lieu of taxes during each of the first ten (10) years of abatement as described in paragraph a above to the Jackson County assessor or its designee in an amount which, when added to the taxes to be paid on land pursuant to Section 353.110, R. S. Mo. 1994, will be equal to the taxes levied upon the real property in the Project in the year 200\_\_.

THE PLANNED INDUSTRIAL EXPANSION  
AUTHORITY OF KANSAS CITY, MISSOURI

(SEAL)

By: Ed Drake  
Ed Drake, Chairman

ATTEST:

Alfred J. Figuly, Assistant Secretary

BOULEVARD BREWING ASSOCIATES  
LIMITED PARTNERSHIP

By: \_\_\_\_\_  
Managing Partner

## **EXHIBIT C**

### **TAX EXEMPTION CERTIFICATE**

#### **THE PLANNED INDUSTRIAL EXPANSION AUTHORITY OF KANSAS CITY, MISSOURI**

WHEREAS, pursuant to Section 100.300-100.620 R. S. Mo., The Planned Industrial Expansion Authority of Kansas City, Missouri (the "Authority") has adopted the 25<sup>th</sup> and Southwest Boulevard (PIEA) General Development Plan and has approved the proposal of Boulevard Brewing Associates Limited Partnership, a Missouri limited partnership ("Developer") for a certain project within the boundaries of the 25<sup>th</sup> and Southwest Boulevard Industrial PIEA Area.

#### **RECITALS**

WHEREAS, on October 28, 2004 the City of Kansas City, Missouri did, by an affirmative vote of at least three-fourths (3/4) of the City Council, adopt Committee Substitute for Ordinance No. 041081 approving the 25<sup>th</sup> and Southwest Boulevard (PIEA) General Development Plan (the "General Development Plan"); and

WHEREAS, the General Development Plan, as approved, provides for the Authority to approve the *ad valorem* tax exemption benefits contained in Chapter 353, R. S. Mo., specifically Sections 353.110 and 353.150(4); and

WHEREAS, pursuant to Section 100.570, R.S. Mo., and the General Development Plan, the Planned Industrial Expansion Authority of Kansas City, Missouri Redevelopment Corporation ("PIEA Redevelopment Corporation") has been designated by the Authority as the authorized redevelopment corporation to acquire land in such parts of the 25<sup>th</sup> and Southwest Boulevard PIEA Area where industrial development contract proposals have been accepted by the Authority pursuant to Section 100.410(2), R. S. Mo., and to redevelop or cause to be redeveloped such land in accordance with the General Development Plan; and

WHEREAS, the Authority notified the City of Kansas City, Missouri of its intention to accept the project of the Developer on \_\_\_\_\_, 200\_ ; and

WHEREAS, effective \_\_\_\_\_, 200\_\_ the PIEA Redevelopment Corporation acquired the land legally described in **Attachment A** which is appended hereto and incorporated herein by reference.

NOW, THEREFORE, the PIEA Redevelopment Corporation, its successors and assigns, are hereby granted the *ad valorem* tax exemption equal to:

- a. First Ten Years – Land Only. The real property in the Project described on Attachment A shall not be subject to assessment or payment of general *ad valorem* taxes imposed by the City, the State, or any political subdivision thereof, for a period of ten (10) years commencing January 1, 200\_\_ and ending December 31, 20\_\_ , except to such extent and in such amount as may be imposed upon such real property during such period measured solely by the amount of the assessed valuation of the land exclusive of improvements as was determined by the Assessor of Jackson County, Missouri, for taxes due and payable thereon during the calendar year of 200\_\_ . The amounts of such assessments shall not be increased during said ten (10) year period so long as the real property is used in accordance with the General Development Plan for the 25<sup>th</sup> and Southwest Boulevard PIEA Area. If any portion of such real property was tax exempt immediately prior to its acquisition by the PIEA Redevelopment Corporation, then the Assessor of Jackson County, Missouri, upon request of the Authority, shall promptly assess such real property, exclusive of improvements, in accordance with the provisions of Section 353.110(2) of The Urban Redevelopment Corporations Law of the State of Missouri, as now existing. The amount of such assessed valuation so fixed by the County Assessor or in the manner as provided by law shall not be increased during such ten (10) year period, so long as said real property is used in accordance with said General Development Plan.
- b. Subsequent Fifteen Years. After the ten (10) year period above-described, and for the next ensuing period of fifteen (15) years commencing on January 1, 20\_\_ and ending on December 31, 20\_\_ *ad valorem* taxes upon the real property in the Project shall be measured by the assessed valuation thereof as determined by the Assessor of Jackson County, Missouri, upon the basis of not to exceed fifty percent (50%) of the true value of such real property, including improvements thereon from year to year during said period of fifteen (15) years, so long as the real property in the Project is used in accordance with said General Development Plan.

Notwithstanding the provisions of paragraph a above the Developer shall make payments in lieu of taxes during each of the first ten (10) years of abatement as described in paragraph a above to the Jackson County Assessor or its designee in an amount which when added to the taxes to be paid on land pursuant to Section 353.110, R. S. Mo. 1994, will be equal to the taxes levied upon the real property in the Project in the year 200\_\_ .

[SIGNATURES APPEAR ON NEXT PAGE]



Dated this \_\_\_\_ day of \_\_\_\_\_, 200\_\_

THE PLANNED INDUSTRIAL EXPANSION  
AUTHORITY OF KANSAS CITY, MISSOURI

[SEAL]

By: Ed Drake  
Ed Drake, Chairman

ATTEST:

\_\_\_\_\_  
Alfred J Figuly, Assistant Secretary

STATE OF MISSOURI       )  
                                      ) ss  
COUNTY OF JACKSON     )

On this \_\_\_\_ day of \_\_\_\_\_, 200\_, came before me, the undersigned notary public, **Ed Drake**, and upon being duly sworn, stated to me that he is the Chairman of The Planned Industrial Expansion Authority of Kansas City, Missouri, and executed, with full authority, the foregoing instrument on behalf of The Planned Industrial Expansion Authority of Kansas City, Missouri.

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NOTARY PUBLIC

Printed Name: \_\_\_\_\_

My Commission Expires:

\_\_\_\_\_

## ATTACHMENT A

All of Lots 1 through 47 inclusive, together with the alleys and part of vacated Southwest Boulevard adjacent thereto, and also including part of Belleview Avenue adjacent thereto, all lying in Block 4, Gates Addition, a subdivision in the Southeast Quarter of Section 7, Township 49 North, Range 33 West, in Kansas City, Jackson County, Missouri, described as follows: Beginning at the Northwest corner of Lot 33, Block 4, Gates Addition; thence South 54 degrees 09 minutes 17 seconds East along the North line of said Lot 33 a distance of 53.89 feet to the Northeast corner of said Lot 33; thence South 87 degrees 46 minutes 51 seconds East a distance of 27.50 feet to a point on the centerline of Belleview Avenue; thence South 2 degrees 13 minutes 09 seconds West along the centerline of Belleview Avenue a distance of 258.51 feet to a point on the Westerly prolongation of a line that lies 8.50 feet South of and parallel with the South line of Block 5 of said Gates Addition; thence South 87 degrees 46 minutes 51 seconds East along said prolongation a distance of 27.50 feet to a point on the East right of way line of Belleview Avenue; thence South 2 degrees 13 minutes 09 seconds West along the East right of way line of Belleview Avenue a distance of 374.29 feet to a point on the North right of way line of 26<sup>th</sup> Street; thence North 87 degrees 20 minutes 34 seconds West along the North right of way line of 26<sup>th</sup> Street and the South line of Lots 20 through 26 of said Block 4 a distance of 346.79 feet to a point; thence North 55 degrees 06 minutes 39 seconds West along the North right of way line of 26<sup>th</sup> Street and the South line of said Lot 26 a distance of 45.30 feet to a point on the East line of an existing alley; thence North 34 degrees 57 minutes 43 seconds East along the East line of said alley a distance of 299.99 feet to a point on the Easterly prolongation on the South line of Lot 47 of said Block 4; thence North 55 degrees 06 minutes 25 seconds West along the South line of said Lot 47 and its prolongation a distance of 136.49 feet to a point on the East right of way of Southwest Boulevard as established by the partial vacation as filed in Book 175 at Page 627; thence North 34 degrees 44 minutes 36 seconds East along the East right of way of said Southwest Boulevard a distance of 389.43 feet to a point on the Westerly prolongation of the North line of said Lot 33; thence South 54 degrees 09 minutes 17 seconds East along said prolongation a distance of 33.98 feet to the POINT OF BEGINNING and containing 171,588 Square Feet or 3.939 Acres, more or less.