



ECONOMIC DEVELOPMENT

Enhanced Enterprise Zone Program

Property tax abatement and state incentives for businesses that create jobs and invest inside the Excelsior Springs EEZ

AT A GLANCE

Zone term	Designated 2010 · expires 2035 (25 years)
Local benefit	Real property tax abatement on new improvements — minimum 50% for 10 years, up to 25 years at Council discretion
State benefit	Missouri Works "Zone Works" — retention of state withholding taxes on new jobs for 5 years (6 for companies 10+ years in Missouri)
Minimum to qualify	2 new full-time jobs · \$100,000 new investment · employer-paid health insurance (50%+) · wages at or above 80% of county average
Who approves	City Council designates the eligible business; Missouri DED approves state benefits before construction or equipment purchase

WHAT THE PROGRAM DOES

The Enhanced Enterprise Zone (EEZ) is a state-certified area, established under RSMo 135.950–135.973, where the City of Excelsior Springs can abate property taxes for new or expanding businesses and connect them to Missouri Department of Economic Development (DED) job-creation incentives. The goal is straightforward: reward companies that add jobs and capital investment inside the zone.

WHO QUALIFIES

A business must be locating or expanding within the zone and be designated an eligible business by the City Council. It must also meet the state minimums:

- **New or expanded facility** — 2 new full-time jobs and \$100,000 in new investment
- **Replacement facility** — 2 new full-time jobs and \$1,000,000 in new investment
- **Health insurance** — offered to all full-time employees at all times, with the employer paying at least 50% of premiums
- **Wages** — new jobs must pay at least 80% of the county average wage (DED updates the figure each July)
- **Timing** — the project cannot be announced or under construction before approval

Eligible investment includes the original cost of machinery, equipment, furniture, fixtures, land and buildings, or eight times the annual rent paid for the same. Inventory does not count. Service businesses qualify only if a majority of annual revenue comes from services provided outside Missouri.

THE BENEFITS

Local — real property tax abatement

Within the zone, the City Council abates at least 50% of the taxes on new improvements to real property for at least 10 years. The abatement can run as long as 25 years. Land and existing improvements continue to be taxed at full value, so no current revenue is lost — the abatement applies only to value the project creates.

State — Missouri Works, Zone Works category

Since August 28, 2013, DED delivers the state side of the EEZ program through Missouri Works rather than the original EEZ tax credits. Because Excelsior Springs holds a certified zone, projects here qualify for the Zone Works category — the lowest job and investment threshold in the program. Qualifying companies retain the state withholding taxes on their new jobs for five years (six for companies that have operated in Missouri at least ten years). Competitive projects may also be offered discretionary refundable tax credits. DED must issue a proposal and the company must submit a Notice of Intent before starting construction or purchasing equipment.

ELIGIBLE INDUSTRIES

Eligibility is set by NAICS code. Approved clusters:

INDUSTRY CLUSTER	NAICS	INDUSTRY CLUSTER	NAICS
Agriculture, Forestry, Fishing & Hunting	11	Real Estate, Rental & Leasing	53
Mining	21	Professional, Scientific & Technical Services	54
Utilities	22	Management of Companies & Enterprises	55
Construction	23	Administrative & Support, Waste Management & Remediation*	56
Manufacturing	31–33	Health Care & Social Assistance	62
Wholesale Trade	42	Arts, Entertainment & Recreation*	71
Transportation & Warehousing	48–49	Accommodation & Food Services*	72
Information	51	Other Services*	81
Finance & Insurance	52		

* Exclusions: hazardous and other waste collection, treatment, landfills, combustors and incinerators (NAICS 562112, 562119, 562211–562213, 562219); gambling establishments (7132); food and drinking places (722); religious organizations (8131).

HOW TO APPLY

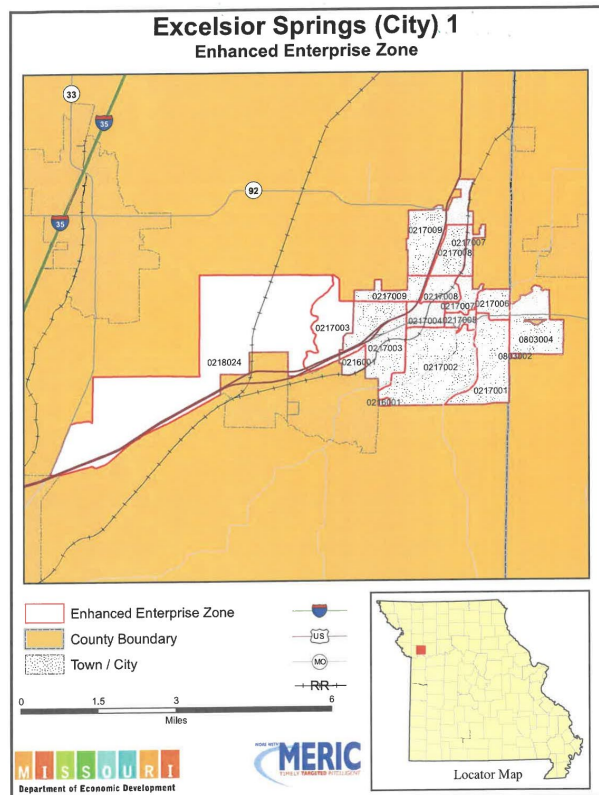
- 1. Contact the Economic Development office** early — before any public announcement or site work — to confirm the site is inside the zone and the project meets the minimums.
- 2. City Council designation.** The City brings the project to Council for approval as an eligible business and sets the abatement term.
- 3. State Notice of Intent.** For Missouri Works benefits, the company files a Notice of Intent with DED and receives an approval letter before construction begins or equipment is purchased. DED must offer a formal proposal, which the company accepts within 90 days.
- 4. Annual reporting.** The company reports jobs, wages and investment each year to keep the abatement and state benefits in place.

Questions or a project to discuss?

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ZONE BOUNDARY MAPS



Missouri DED / MERIC certified zone map. Red outline = Enhanced Enterprise Zone.

What the zone covers

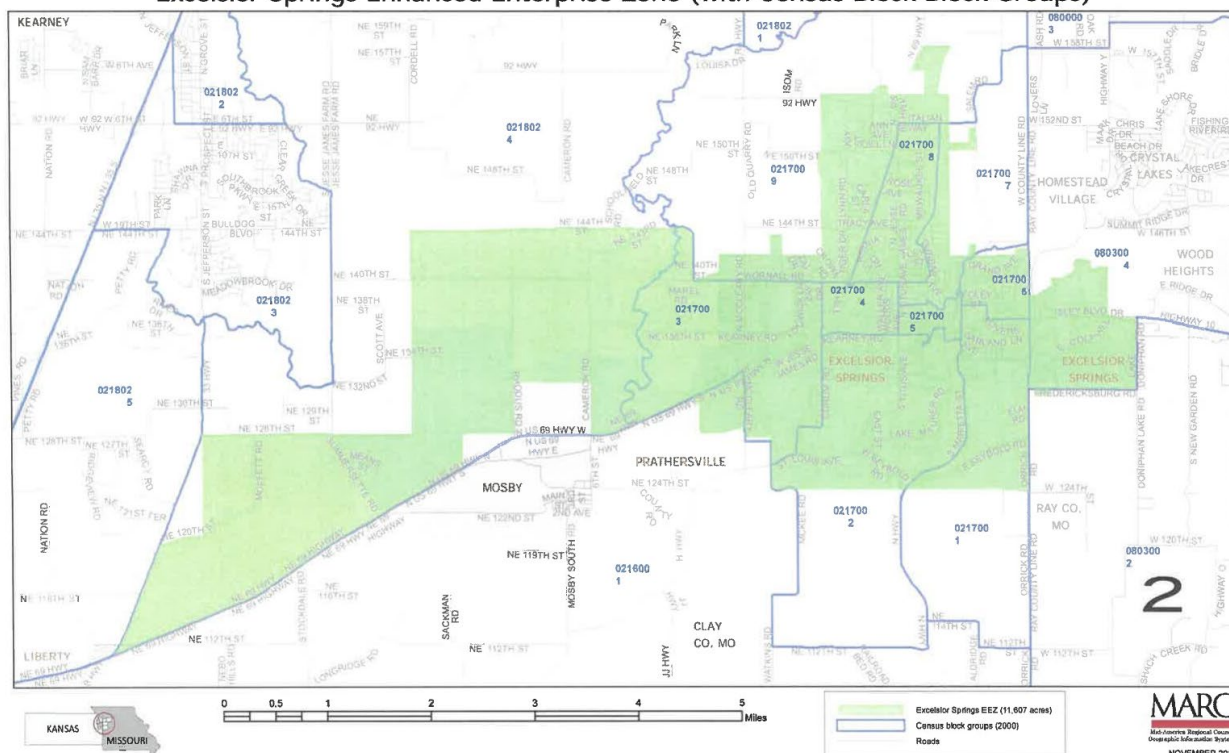
The zone runs roughly 11,600 acres — the full City of Excelsior Springs plus unincorporated Clay and Ray County land west along US-69 / MO-10 toward Mosby and Prathersville, and east to the Wood Heights area.

It is built from census block groups (2000 census geography), so the boundary follows block-group lines rather than parcel or city limits:

- Tract 0217 — block groups 1 through 9
- Tract 0216 — block group 1
- Tract 0803 — block groups 2 and 4 (Ray County)

Before promising EEZ benefits on a specific site, confirm the parcel falls inside the boundary. A GIS check with Community Development or MARC settles edge cases.

Excelsior Springs Enhanced Enterprise Zone (with Census Block Groups)



Mid-America Regional Council (MARC) map showing the zone against 2000 census block groups and the road network. Green shading = Excelsior Springs EEZ (11,607 acres).