

STATE OF MICHIGAN  
COURT OF CLAIMS

DETROIT FREE PRESS, INC.,  
a for-profit corporation,

Plaintiff,

v.

Case No.: 25-000122-MZ

Hon. Christopher P. Yates

MICHIGAN DEPARTMENT OF TREASURY,  
a state public body.

Defendant.

9/4/2025 First Amended Complaint

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**9/4/2025 FIRST AMENDED COMPLAINT**

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There is no other pending or resolved civil action arising out of the same transaction or occurrence alleged in this amended complaint.

This First Amended Complaint is submitted pursuant to MCR 2.118(A)(1). It is filed and served within 14 days of being served with Defendant's responsive pleading. This First Amended Complaint supersedes the original Complaint filed July 21, 2025.

**NOW COMES** Plaintiff, the Detroit Free Press, by and through its attorneys, the Mackinac Center Legal Foundation, and for its Amended Complaint alleges and states as follows:

## INTRODUCTION

The plaintiff, the Detroit Free Press (the “Free Press”), is a major daily newspaper based in Detroit, Michigan. Plaintiff’s attorneys, the Mackinac Center Legal Foundation, is a nonprofit organization which routinely provides legal representation to individuals and entities using the Freedom of Information Act (“FOIA”) to obtain records from state and local governments.

This case involves the Free Press’ attempts to better understand the financial implications of brownfield tax credits being offered to major developments by the City of Detroit. Brownfield tax credits are a form of tax-increment financing. In theory, a redeveloped and improved brownfield site has a higher property-tax value than the property would otherwise command if it remained undeveloped. This increase in value ordinarily results in increased property taxes being paid to taxing authorities. To encourage development, brownfield tax credits “capture” tax revenue, and some of the increased revenues are then used to pay developers to reimburse them for certain eligible activities associated with the redevelopment of the property. Once reimbursement for eligible activities is complete, taxing authorities then receive increased property taxes based on the redeveloped parcel’s new value.

At issue here are records relating to the “One Campus Martius Expansion” project (the “Project”) in Detroit, Michigan. The Project is being developed by non-party Bedrock Management Services, LLC (“Bedrock”). The Project is subject to a Brownfield Reimbursement Agreement, dated April 21, 2020 (the “Reimbursement Agreement”), as amended on May 3, 2023 (the “Amended Reimbursement Agreement”). The Reimbursement Agreement and Amended Reimbursement Agreement are attached as **Exhibit 1** and **Exhibit 2** respectively.

On March 17, 2025, Detroit Free Press Business Reporter John “J.C.” Reindl submitted a FOIA request to the Michigan Department of Treasury (“Department”) seeking records relating to

the Project, including reports that Bedrock is required to submit to the Department under the aforementioned agreements.<sup>1</sup> A copy of Mr. Reindl's request is attached as **Exhibit 3**.

On March 24, 2024, the Department responded to Mr. Reindl's request by denying it in full. **Exhibit 4, Department's Denial**. The denial cited a single statutory FOIA exemption, MCL 15.243(1)(d), which permits a public body to exempt records or information from disclosure if they are specifically exempted from disclosure by another statute. *Id.* In doing so, the Department referenced MCL 205.28(1)(f) and MCL 205.28(2) as justifying the exemption.<sup>2</sup> MCL 205.28(1)(f) reads, in the relevant part:

[A]n employee, authorized representative, former employee, or authorized representative of the department, or anyone connected with the department shall not divulge any facts or information obtained in connection with the administration of a tax or information or parameters that would enable a person to ascertain the audit selection or processing criteria of the department for a tax administered by the department.

MCL 205.28(1)(f).

This appeal follows, as the information requested by the Free Press constitute "financial records, accountings, audit reports, [or] other reports of public moneys." Const 1963, art 9, § 23. Pursuant to the Constitution, these records are "public records" and must be "open to inspection." The Department's statutory exemption, while potentially applicable on its face, is overridden by this Constitutional requirement in this particular instance.

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<sup>1</sup> Mr. Reindl had previously submitted a similar request on behalf of the Detroit Free Press. That request, and the Department's response thereto, is not at issue in this case.

<sup>2</sup> MCL 205.28(2) does not contain an exemption that would allow information to be withheld. Rather, it is a penalty provision which subjects a person who discloses the information protected under MCL 205.28(1)(f) to possible felony charges punishable by a fine of up to \$5,000.00, or imprisonment of up to 5 years, as well as dismissal or discharge from employment. While relevant to the Department's likely concerns about liability for improper disclosure, this provision is ultimate irrelevant as to whether the information at issue in this case is exempt from disclosure.

## **PARTIES, JURISDICTION, AND VENUE**

1. Plaintiff, the Detroit Free Press, is a domestic for-profit corporation headquartered at 19 Clifford Street, Detroit, MI, 48226. The Free Press' headquarters is located in Wayne County, Michigan.
2. Defendant, the Department of Treasury is a department of the State of Michigan, and, upon information and belief, is headquartered at 430 W. Allegan Street, Lansing, Michigan 48922. The Department of Treasury is located in Ingham County, Michigan.
3. Venue is proper pursuant to MCL 15.240(1)(b), section 10 of FOIA: "Commence a civil action in the circuit court, or if the decision of a state public body is at issue, the court of claims, to compel the public body's disclosure of the public records within 180 days after a public body's final determination to deny a request."
4. Pursuant to MCL 15.240(5), this action should be "assigned for hearing and trial or for argument at the earliest practicable date and expedited in every way."
5. MCL 600.6419(1)(a) provides that this Court of Claims has jurisdiction "(a) To hear and determine any claim or demand, statutory or constitutional, liquidated or unliquidated, ex contractu or ex delicto, or any demand for monetary, equitable, or declaratory relief or any demand for an extraordinary writ against the state or any of its departments or officers notwithstanding another law that confers jurisdiction of the case in the circuit court."
6. Pursuant to MCL 600.6419(1)(a), the Court of Claims has jurisdiction over this claim and is the proper venue.
7. MCR 2.605 provides this Court the right to hear and declare the rights of an interested party seeking a declaratory judgment, which is the case here.

## **COUNT I VIOLATION OF THE FREEDOM OF INFORMATION ACT**

8. The Plaintiff hereby incorporates the preceding paragraphs as if fully restated herein.
9. On March 17, 2025, Detroit Free Press Business Reporter John Reindl submitted the following FOIA request on behalf of the Free Press:

To Whom it May Concern,

Pursuant to the Freedom of Information Act, I respectfully request the following records:

1. For the years 2020-2025:
  - a. A copy of the “Annual Withholding Capture Reports” for the One Campus Martius Project located in Detroit, Michigan, developed by Bedrock Management Services. For your convenience, these reports were required under Section 13 of the Reimbursement Agreement between Bedrock Management Services, LLC (“Bedrock”), the City of Detroit Brownfield Redevelopment Authority, the Michigan Strategic Fund and the Michigan Department of Treasury (“Treasury”). See **Exhibit A, Reimbursement Agreement, Section 13(d)**.<sup>3</sup>
  - b. A copy of the “Annual Employer Reports” for those employers occupying the One Campus Martius Project during the aforementioned period, as described by Section 13(b) of the Reimbursement Agreement. See **Exhibit A, Section 13(b)**.
  - c. A copy of the “Developer Notice” sent by Treasury to Bedrock for the aforementioned period, as required by Section 13(e) of the Reimbursement Agreement. See **Exhibit A, Section 13(e)**.

For each of the above, please limit your search for responsive records only to the One Campus Martius Project. I am not seeking records relating to any other project contemplated by the Reimbursement Agreement.

Pursuant to an amendment to the aforementioned Reimbursement Agreement, dated May 3, 2023, Bedrock obtained the option to elect the safe harbor method for calculating Withholding Tax Capture Revenues attributable to the One Campus Martius project. See **Exhibit B, Amended Reimbursement Agreement, Section 31(d)**. To the extent that Bedrock has elected to use the safe harbor method of

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<sup>3</sup> The FOIA request referred to the Reimbursement Agreement as Exhibit A, and the Amended Reimbursement Agreement as Exhibit B. These agreements are the same as Exhibits 1 and 2 of this Complaint respectively.

Withholding Tax Capture Revenues pursuant to the Amended Reimbursement Agreement, I respectfully request the following records:

2. For the years 2020-2025:
  - a. A copy of the “Annual Withholding Tax Capture Safe Harbor Report” submitted by Bedrock to Treasury that contains the information necessary to calculate Withholding Tax Capture Revenues for the One Campus Martius Project for the aforementioned years, as required by Section 31(d)(i) of the Amended Reimbursement agreement. See, **Exhibit B, Section 31(d)(i)**.
  - b. To the extent they exist, a copy of any notices provided by Treasury to Bedrock detailing non-compliance with the requirements of Section 31(d)(iii) for the aforementioned years, along with any revised “Annual Withholding Tax Capture Safe Harbor Reports” as described by that section. See **Exhibit B, Section 31(d)(iii)**.
  - c. A copy for any reports relating to the One Campus Martius Project which contain the calculation for determining the amount of “Withholding Tax Capture Revenues” attributable to the One Campus Martius project, including the useable square footage of each type of commercial space that is actively leased or occupied by a tenant or operator, the applicable safe harbor square footage per employee, the applicable safe harbor employee income, the personal income tax rate in effect in the applicable tax year, and the applicable safe harbor factors. See **Exhibit B, Section 31(e)(iv)**.

For each of the above, please limit your search for responsive records only to the One Campus Martius Project. I am not seeking records relating to any other project contemplated by the Reimbursement Agreement.

**Exhibit 3, FOIA Request (relevant portions).**

10. On March 24, 2025, the Department denied the Free Press’ FOIA request in full. **Exhibit 4**.
11. In support of its denial, the Department stated the following:

Section 13(1)(d) of the FOIA, MCL 15.243(1)(d), exempts from disclosure records or information specifically described and exempted from disclosure under another statute. Sections 28(1)(f) and (2) of the Revenue Act, MCL 205.28(1)(f) and (2), prohibit FOIA disclosure, under penalty of law, of any facts or information obtained in connection with the administration of a tax, or information or parameters that would enable a person to ascertain the audit selection of processing criteria of the Department, for a tax administered by the Department. Treasury can provide you or an authorized representative your own tax records upon request, but Treasury

cannot by law provide you with this same information pursuant to FOIA, and Treasury can never provide you with any audit selection criteria or related information pursuant to FOIA. Tax records, and all tax-related information, are not public records and cannot be publicly disclosed or provided under the FOIA.

Accordingly, any records or information which may exist in Treasury falling within the scope of your request would be exempt from public disclosure.

**Exhibit 4.**

12. MCL 15.231(2) states:

It is the public policy of this state that all persons, except those persons incarcerated in state or local correctional facilities, are entitled to full and complete information regarding the affairs of government and the official acts of those who represent them as public officials and public employees, consistent with this act. The people shall be informed so that they may participate in the democratic process.

13. MCL 15.243(1)(d) permits a public body to exempt from disclosure: “[r]ecords or information specifically described and exempted from disclosure by statute.”

14. The Department’s response cites MCL 15.243(1)(d) as the justification for denying Plaintiff’s request.

15. The Department’s denial cited “[s]ections 28(1)(f) and (2) of the Revenue Act, MCL 205.28(1)(f) and (2)” as the statute exempting the information Plaintiff requested from disclosure.

16. MCL 205.28(1)(f) reads, in the relevant part:

“Except as otherwise provided in this subdivision, in subsection (6) or (7), or in section 23a, an employee, authorized representative, former employee or authorized representative of the department, or anyone connected with the department shall not divulge any facts or information obtained in connection with the administration of a tax or information or parameters that would enable a person to ascertain the audit selection or processing criteria of the department for a tax administered by the department.

17. As noted by the language immediately above, numerous exceptions to the general prohibition against the disclosure of the specified information exist, including in MCL 205.28 and MCL

208.23a. Plaintiff concedes that none of those exceptions are applicable to this case, and that its request falls outside of any statutory exceptions listed in the Revenue Act.

18. Thus, Plaintiff concedes that, on purely statutory grounds, the information requested by Plaintiff could be facially exempt from disclosure to the extent the sought-after information falls within MCL 205.28(1)(f).

19. Plaintiff maintains, however, that Const 1963, art 9, § 23 nevertheless requires disclosure of the requested information in this instance, and that said constitutional requirement overrides the cited prohibitions against the disclosure in the Revenue Act.

20. Const 1963, art 9, § 23 states:

All financial records, accountings, audit reports and other reports of public moneys shall be public records and open to inspection. A statement of all revenues and expenditures of public moneys shall be published and distributed annually, as provided by law.

21. Thus, to the extent that the records requested by Plaintiff constitute financial records, accountings, audit reports, or other reports of public money, they are public records under the Michigan Constitution and must be disclosed. The use of the general exemption to disclosure contained in MCL 205.28(1)(f) cannot be maintained to deny Plaintiff or other members of the public the right to inspect the specific documents in this instance because the Constitution does not allow it.

22. Plaintiff's request included a request for "A copy of the Annual Withholding Capture Reports for the One Campus Martius Project located in Detroit, Michigan, developed by Bedrock Management Services." **Exhibit 3.**

23. The "Annual Capture Withholding Reports" referenced immediately above must be created, as established by Section 13 of the Reimbursement Agreement between Bedrock Management

Services, LLC, the City of Detroit Brownfield Redevelopment Authority, the Michigan Strategic Fund, and the Michigan Department of Treasury. **Exhibit 1, pp 13-14.**

24. The Reimbursement Agreement defines the required “Annual Withholding Capture Report” as “the annual report submitted by an employer within a Transformation Project Site containing the employee income tax withholding information required to calculate and provide reimbursement using Withholding Tax Capture Revenues.” **Exhibit 1, at p A-1.**
25. The Reimbursement Agreement defines “Withholding Tax Capture Revenues” by reference to MCL 125.2652(yy). **Exhibit 1, at p A-5.**
26. The cross-reference to MCL 125.2652(yy) in the Reimbursement Agreement appears to be in error, as that reference returns a statutory definition for “Response Activity.”
27. Upon information and belief, the correct subsection intended to be referenced by the Reimbursement Agreement is MCL 125.2652(III), which reads:

"Withholding tax capture revenues" means, with respect to each eligible property subject to a transformational brownfield plan, the amount for each calendar year by which the income tax withheld under chapter 17 of the income tax act of 1967, 1967 PA 281, MCL 206.701 to 206.715, from individuals employed within the eligible property exceeds the initial withholding tax value. Withholding tax capture revenues do not include income tax from individuals domiciled within the eligible property or construction period tax capture revenues. To calculate withholding tax capture revenues for a calendar year under a transformational brownfield plan, the state treasurer or the Michigan strategic fund shall do all of the following:

(i) The state treasurer shall require the owner or developer of the eligible property to provide the department of treasury with notice not more than 10 days from the date an employer commences or terminates occupancy within the eligible property. As used in this subdivision, "employer" means that term as defined in section 8 of the income tax act of 1967, 1967 PA 281, MCL 206.8.

(ii) The state treasurer shall develop methods and processes that are necessary for each employer occupying the eligible property to report the amount of withholding under chapter 17 of the income tax act of 1967, 1967 PA 281, MCL 206.701 to 206.715, from individuals employed within the eligible property.

(iii) The Michigan strategic fund shall include the following provisions in the development or reimbursement agreement for any transformational brownfield plan that utilizes withholding tax capture revenues:

(A) That the owner or developer of the eligible property shall require each employer occupying the eligible property to comply with the reporting requirements under this section through a contract requirement, lease requirement, or other similar means.

(B) That reimbursement of withholding tax capture revenues is limited to amounts that are reported in accordance with chapter 17 of the income tax act of 1967, 1967 PA 281, MCL 206.701 to 206.715, and this state has no obligation with respect to withholding tax capture revenues that are not reported or paid.

(iv) Notwithstanding anything to the contrary in this subdivision, instead of the reporting and calculation methods otherwise provided for, the owner or developer of a transformational project site may elect to utilize a safe harbor method of calculating withholding tax capture revenues. Under this safe harbor method, the Michigan strategic fund shall establish a safe harbor amount of annual withholding tax capture revenues for each eligible property when the Michigan strategic fund approves the transformational brownfield plan, and those amounts shall serve as the basis for the transmittal of withholding tax capture revenues to the owner or developer of the transformational project site under section 8a(4). The Michigan strategic fund shall establish the safe harbor amount for an eligible property by imputing a standard level of employee occupancy that corresponds to the size and use of the eligible property or portion of the eligible property and a safe harbor average annual taxable wage for the individuals employed within the eligible property or portion of the eligible property. The safe harbor is effective only to the extent the eligible property or portion of the eligible property is actively occupied, as evidenced by the existence of a binding lease agreement or similar instrument. Imputations as to occupancy and wages may vary between projects based on location, the type and use of the eligible property, and other relevant factors. The Michigan strategic fund may adjust the safe harbor amount for an eligible property, or portion of the eligible property, after the time of plan approval as required to reflect changes in the transformational brownfield plan for the transformational project site that may occur after approval of the transformational brownfield plan, if those changes do not result in an aggregate increase in the level of withholding tax capture revenues from the amount initially established. The owner or developer of the transformational project site may elect to utilize the safe harbor method of accounting at any time before the first reimbursement of withholding tax capture revenues under the plan. An election to utilize the safe harbor method of accounting, once made, cannot be rescinded.

28. Pursuant to Section 14(e) of the Reimbursement Agreement, the Department relies on Annual Withholding Capture reports to calculate the total Withholding Tax Capture Revenues attributable to each project covered by the Reimbursement Agreement. **Exhibit 1, p 14.**
29. Withholding Tax Capture Revenues are then used to reimburse the developer for the completion of qualified eligible activities following the issuance of an Authorization to Commence Reimbursement. **Exhibit 1, p 14.**
30. Put simply, the Department relies on Annual Withholding Capture Reports to determine the value of Withholding Tax Capture Revenues, which can then be used to reimburse a brownfield developer for certain eligible activities.
31. As a result, tax revenues which would ordinarily accrue to taxing entities are remitted to brownfield developers to encourage development on properties that might not otherwise be redeveloped absent such an incentive.
32. That use of tax revenue to provide incentives is a use of public monies under Const 1963, art 9, § 23.
33. The Withholding Tax Capture Revenues is a financial record, accounting, audit report, or other report of public monies under Const 1963, art 9, § 23.
34. The Annual Withholding Capture Reports are a financial record, accounting, audit report, or other report of public money under Const 1963, art 9, § 23.
35. Thus, pursuant to Const 1963, art 9, § 23, Withholding Tax Capture Revenues and the Annual Withholding Capture Reports described in the Reimbursement Agreement are public records which must be open to inspection.
36. Plaintiff's FOIA request also requested copies of the "Annual Employer Reports" for employers occupying the One Campus Martius Project between 2020 and 2025.

37. The Reimbursement Agreement defines “Annual Employer Report” as “the annual report submitted by Developer to Treasury identifying the employers located within a Transformational Project Site.” **Exhibit 1, p A-1.**
38. Section 13(b) of the Reimbursement Agreement describes the contents of the Annual Employer Report as including “a list of Employers occupying such Project in the preceding year, which list shall include the address of each such Employer within the Project, each employer’s FEIN, and a responsible individual to contact with such employer.” **Exhibit 1, p 13.**
39. The Department then uses the Annual Employer Report to request withholding tax information. **Exhibit 1, § 13(c), p 13.**
40. Because the Annual Employer Report is used in calculating tax withholding information necessary for reimbursement under Section 14 of the Reimbursement Agreement, those reports qualify as a financial record, accounting, audit report, or other report of public money under Const 1963, art 9, § 23.
41. Plaintiff’s FOIA request also requested copies of the “Developer Notice” sent to the Department by the developer for the period between 2020 and 2025. **Exhibit 3.**
42. The Reimbursement Agreement defines “Developer Notice” as “the notice from Treasury to Developer identifying the amount of Withholding Tax Capture Revenues reported and reimbursable to Developer for a given year.” **Exhibit 1, p A-2.**
43. The Developer Notice therefore identifies the maximum amount of available Withholding Tax Capture Revenues available to the developer as reimbursement. As a result, it represents a financial record, accounting, audit report, or other report of public money under Const 1963, art 9, § 23.

44. Public Act 138 of 2021 amended Public Act 381 of 1996 to permit developers to choose to calculate annual withholding tax capture revenues via a safe-harbor method.
45. Under the safe-harbor provision, the Michigan Strategic Fund establishes a safe-harbor amount of annual withholding tax capture revenues for each eligible property within a transformational brownfield plan. Those amounts are then used to impute a standard level of employee occupancy and a safe-harbor annual taxable wage for the individuals employed in each eligible property or portion thereof. 138 PA 2021.
46. The Department and developer entered into an Amended Reimbursement Agreement on May 3, 2023, which adopts the safe-harbor method for calculating Withholding Tax Capture Revenues attributable to the One Campus Martius Project. **Exhibit 2, § 3, p 5.**
47. Thus, from the period of 2023-2025, it appears that Withholding Tax Capture revenues for the One Campus Martius Project were calculated based on the safe-harbor provision, rather than pursuant to the process and reporting requirements outline in the initial Reimbursement Agreement.
48. Recognizing that Withholding Tax Capture Revenues could be calculated based on the safe-harbor option as a result of the Amended Reimbursement Agreement, Plaintiff's FOIA request sought separate financial records for the years 2023-2025 if developer had elected to use the safe-harbor method. **Exhibit 3.**
49. Specifically, Plaintiff's FOIA request sought a copy of the "Annual Withholding Tax Capture Safe Harbor Report" needed to calculate Withholding Tax Capture revenues. **Exhibit 3.**
50. Section 3 of the Amended Reimbursement Agreement amends Section 31(d)(i) of the Reimbursement Agreement, and discusses the Annual Withholding Tax Capture Safe Harbor Report and its role in calculating Withholding Tax Capture Revenues. **Exhibit 2, p 5.**

51. Specifically, the developer is required to report the information necessary for the Department to calculate Withholding Tax Capture Revenues within 60 days of the end of each calendar year after a project is completed and occupied and has received the Authorization to Commence Reimbursement. This information includes: 1) a listing of each distinct commercial space that is leased or occupied by a tenant or operator, including the square footage and type of each occupied space, and 2) evidence of active leases or operating agreements for each such space. **Exhibit 2, p 5.**
52. The information described in paragraph 51 is known as the “Annual Withholding Tax Capture Safe Harbor Report”. *Id.*
53. The information contained in the Annual Withholding Tax Capture Safe Harbor Report is then used to calculate the Withholding Tax Capture Revenues attributable to a project for purposes of determining the amount of tax revenues available to the developer for reimbursement. **Exhibit 2, p 6.**
54. Under a safe-harbor plan, Withholding Tax Capture Revenues are calculated by the Michigan Strategic Fund by dividing the usable square footage of each type of commercial space that is either actively leased or actively occupied by the applicable safe-harbor square footage per employee. That total is then multiplied by the applicable safe-harbor employee income, the personal income tax rate in effect for the applicable tax year, and the applicable safe-harbor factors. **Exhibit 2, p 6.**
55. After this calculation has been made, the resulting Withholding Tax Capture Revenues for each type of commercial space is added together to calculate the Annual Withholding Tax Capture Revenues for all commercial spaces within a project. *Id.*

56. Fifty percent of the Annual Withholding Tax Capture Revenues for a project are then available to the developer for purposes of reimbursement. *Id.*
57. Therefore, it is impossible to calculate the fiscal impact of the brownfield project under the safe-harbor provision without access to the information contained in the Annual Withholding Tax Capture Safe Harbor Report, as it would be impossible to determine the amount of tax revenues available to the developer for purposes of reimbursement.
58. The reimbursement made available to the developer, and the records relating to it, as made under either the Reimbursement Agreement or Amended Reimbursement Agreement, are financial records relating to public money. In both instances, tax revenues which would ordinarily accrue to state or local authorities are used to reimburse a private developer to encourage development in locations that, without such reimbursement, arguably would not be developed.
59. Whether such a policy is desirable is irrelevant. In all instances, use of taxes to reimburse developers necessarily reflects the use of public monies. Under the Michigan Constitution, reports relating to such expenditures are public records and must be made available for inspection. Const 1963, art 9, § 23.
60. As applied here, the statutory exemption found in MCL 205.28(1)(f) as applied to MCL 15.243(1)(d) cannot excuse the nonproduction of these documents under FOIA.
61. Defendant's refusal to provide the requested documents constitutes a violation of FOIA and an injury to Plaintiff.

**COUNT II**  
**VIOLATION OF THE MICHIGAN CONSTITUTION AND PLAINTIFF'S**  
**SUBSTANTIVE DUE PROCESS RIGHTS**

62. Plaintiff incorporates the preceding paragraphs as though fully restated herein.

63. Each of the records requested by Plaintiff qualify as a financial record, accounting, audit report, or other report of public money under Const 1963, art 9, § 23. As such, they are public records which must be open to inspection.
64. Plaintiff has a vested right to “All financial records, accountings, audit reports and other reports of public moneys shall be public records and open to inspection.” Const 1963, Art 9, § 23.
65. Michigan’s Constitution guarantees “No person shall be deprived of life, liberty or property, without due process of law.” Const 1963, Art 1, § 17.
66. Since the Art 9, § 23 right is constitutional, when a challenge to this deprivation is made, whether the government may deprive Plaintiff of this right is subjected to a higher level of scrutiny than a mere rational basis.
67. The proper standard to apply to evaluating the permissibility of the government’s actions when depriving someone of a constitutional right is whether such action can withstand strict scrutiny.
68. If strict scrutiny is not the standard used by the courts when evaluating a government’s deprivation of constitutional rights in this instance, then it is at least some form of heightened or intermediate scrutiny.
69. This challenge is an ‘as applied’ challenge to the deprivation of rights, and not a facial challenge to the statute relied upon by Defendant in its FOIA denial.

### **REQUEST FOR RELIEF**

For the reasons stated above, the exemption claimed by Defendant to deny records requested by Plaintiff, as applied, conflicts with Const 1963, art 9, § 23. As a result, the claimed exemptions under MCL 205.28(1)(f), as applied here, are unconstitutional, and cannot be used to justify the denial of Plaintiff’s FOIA request. Plaintiff therefore requests that this Court compel the public body's disclosure of the public records pursuant to MCL 15.240(1)(b).

Further, for the reasons stated above, Plaintiff asks for this Court to issue a declaratory ruling that the statutory exemptions to disclosure found in FOIA do not and cannot include information that, as applied here, are required by the Constitution to be disclosed. Failing to so disclose is a deprivation of substantive due process and a violation of Constitutional rights.

Respectfully submitted,

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Dated: September 4, 2025

COURT OF CLAIMS

DETROIT FREE PRESS, INC.

Plaintiff,

Case No.: 25-000122-MZ

v.

Hon. Christopher P. Yates

MICHIGAN DEPARTMENT OF TREASURY,  
a state public body.

Defendant.

**VERIFICATION BY THE DETROIT FREE PRESS, INC**

In my capacity as Business Reporter for the Detroit Free Press, Inc., I declare under penalty of perjury that this Complaint has been examined by me and its contents are true to the best of my information, knowledge, and belief, and that of the Detroit Free press.

Executed this \_\_\_ day of September, 2025.

\_\_\_\_\_  
John Reindl, Business Reporter  
Detroit Free Press, Inc.

Subscribed and sworn to (or affirmed) before me on this \_\_\_ day of September, 2025, by John Reindl, who is personally known to me or who proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature \_\_\_\_\_

Notary Public, State of Michigan

County of \_\_\_\_\_

My Commission Expires \_\_\_\_\_

Acting in the County of \_\_\_\_\_

John Reindl  
John Reindl, Business Reporter  
Detroit Free Press, Inc.

Subscribed and sworn to (or affirmed) before me on this 1<sup>st</sup> day of September, 2025, by John Reindl, who is personally known to me or who proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature Leah Y. France

Notary Public, State of Michigan

County of Oakland

My Commission Expires 11-19-2028

Acting in the County of Wayne

LEAH Y FRANCE  
Notary Public - State of Michigan  
County of Oakland  
My Commission Expires Nov 19, 2028  
Acting in the County of Wayne

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STATE OF MICHIGAN  
COURT OF CLAIMS

DETROIT FREE PRESS, INC.

Plaintiff,

Case No.: 25-000122 \_\_\_\_\_-MZ

v.

Hon. Christopher P. Yates

THE MICHIGAN DEPARTMENT OF  
TREASURY, a state public body.

Defendant.

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**INDEX OF EXHIBITS**

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<u>Exhibit Number</u>	<u>Exhibit Description</u>
1	2020 Reimbursement Agreement
2	2023 Amended Reimbursement Agreement
3	March 17, 2025 Detroit Free Press FOIA
4	March 24, 2024 Treasury FOIA Denial

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# Exhibit 1: 2020 Reimbursement Agreement

**REIMBURSEMENT AGREEMENT**

by and among

**CITY OF DETROIT BROWNFIELD  
REDEVELOPMENT AUTHORITY,**  
a public body corporate;

**MICHIGAN STRATEGIC FUND,**  
a public body corporate and politic;

**MICHIGAN DEPARTMENT OF TREASURY;**

and

**BEDROCK MANAGEMENT SERVICES, LLC,**  
a Michigan limited liability company

for the

**TRANSFORMATIONAL BROWNFIELD PLAN FOR  
THE HUDSON'S SITE, MONROE BLOCKS, ONE  
CAMPUS MARTIUS EXPANSION, AND BOOK  
BUILDING AND BOOK TOWER REDEVELOPMENT  
PROJECTS**

**APRIL 21, 2020**

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**REIMBURSEMENT AGREEMENT**

**for the  
Transformational Brownfield Plan for the Hudson’s Site, Monroe Blocks, One Campus  
Martius Expansion, and Book Building and Book Tower Redevelopment Projects**

This Reimbursement Agreement (“Agreement”) is made and entered into as of April 8, 2020 by and between **BEDROCK MANAGEMENT SERVICES, LLC**, a Michigan limited liability company (hereinafter referred to as “Developer”), the **CITY OF DETROIT BROWNFIELD REDEVELOPMENT AUTHORITY**, a Michigan public body corporate (hereinafter referred to as the “DBRA”), the **MICHIGAN STRATEGIC FUND**, a public body corporate and politic (hereinafter referred to as “MSF”); and the **MICHIGAN DEPARTMENT OF TREASURY** (hereinafter referred to as “Treasury”). As used in this Agreement, Developer, DBRA, the MSF and Treasury are, individually, a “Party” and, collectively, the “Parties.”

**RECITALS:**

WHEREAS, all defined terms used in this Agreement are defined in Exhibit A to this Agreement.

WHEREAS, the use of the term “Developer” in this Agreement shall refer to Bedrock and each affiliate of Bedrock that is or will be the developer of a Transformational Project Site subject to this Agreement, and their successors and assigns.

WHEREAS, Developer intends to develop four Transformational Project Sites situated in the City of Detroit, Wayne County, Michigan (the “City”), known as the Hudson’s Site, Monroe Blocks, One Campus Martius Expansion, and Book Building and Book Tower, as each is more particularly described in the attached Exhibit B.

WHEREAS, the DBRA has been created under Michigan Public Act 381 of 1996, as amended (“Act 381”), to promote the redevelopment of brownfield properties within the City through the implementation of brownfield plans under Act 381.

WHEREAS, pursuant to Michigan Public Act 46 of 2017, the Michigan Legislature authorized the creation of Transformational Brownfield Plans under Act 381, as amended, to enable the revitalization of certain brownfield properties that will have a transformational impact on local economic development and community revitalization.

WHEREAS, a Transformational Brownfield Plan allows for the capture of Construction Period Tax Capture Revenues, Tax Increment Revenues, Income Tax Capture Revenues, and Withholding Tax Capture Revenues (as each is defined in Act 381, and collectively referred to herein as “Tax Capture Revenues”) subject to the requirements of Act 381.

WHEREAS, a Transformational Brownfield Plan further entitles the Developer to an exemption from the sales tax and use tax on materials used to construct the redevelopment projects on the Transformational Project Sites, as set forth in section 4d of the sales tax act (MCL 205.54d) and section 4dd of the use tax act (MCL 205.94dd) (“Sales and Use Tax Exemption”);

WHEREAS, to induce and enable Developers’ proposed redevelopment of the Transformational Project Sites, the DBRA, Detroit City Council, and MSF have approved the “Transformational Brownfield Plan for the Hudson’s Site, Monroe Blocks, One Campus Martius Expansion, and Book Building and Book Tower Redevelopment Projects,” referred to hereinafter

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consequence of circumstances of Force Majeure. A Party claiming the benefit of this provision shall, as soon as reasonably practicable after the occurrence of any such event, (a) provide written notice to the other Parties of the nature and extent of any such Force Majeure condition; and (b) use commercially reasonable efforts to remove any such causes and resume performance under this Agreement as soon as reasonably practicable.

- f. If Developer fails to complete a Project (as evidenced by submission of a Certificate of Completion and Final Cost Certification) in accordance with the time limitations and extension provisions in this Section 11, the Parties agree that the reimbursement of Tax Capture Revenues shall be suspended with respect to such Project, or the distinct phase of such Project which has not been completed. In the event reimbursement is suspended with respect to a Project or distinct phase of such Project, Income Tax Capture Revenues and Withholding Tax Capture Revenues estimated for such Project are specifically prohibited from being utilized on another project within the TBP.
- g. Reimbursement shall remain suspended with respect to the non-completed Project (or distinct phase) unless and until MSF grants an extension under Section 11(c) of this Agreement or an amendment to the Work Plan or TBP is adopted which provides for an extension of the completion deadline and Developer becomes back in compliance with the Agreement.
- h. In the event the City of Detroit Downtown Development Authority (“DDA”) exercises a right of repurchase under the development agreements applicable to the Monroe Blocks and the Hudson’s Site, respectively, upon the request of the DDA, Developer agrees to take all steps required of Developer to assign or terminate this Agreement with respect to the Transformational Project Site in question or distinct phase of such site, as applicable; *provided*, for avoidance of doubt, that any assignment or termination of this Agreement with respect to such site (or distinct phase) shall be subject to any change in Tax Capture Revenue estimates previously implemented in accordance with Section 4 of this Agreement and shall not affect or impair the provision of reimbursement under this Agreement for any other Transformational Project Site (or distinct phase). The applicable development agreements referenced in this subsection are as follows: (i) with respect to the Monroe Blocks, that certain Agreement to Purchase and Develop Land by and between the DDA, Monroe Phase I LLC, and Monroe Phase II LLC, effective January 9, 2019, as the same may be amended from time to time; and (ii) with respect to the Hudson’s Site, that certain First Amended and Restated Development Agreement between the DDA and 1208 Woodward LLC, effective December 1, 2010, as the same may be amended from time to time.

**12. Reporting Procedures for Income Tax Capture Revenues**

- a. Within sixty (60) days of the end of each calendar year after a Project is completed and occupied and has received Authorization to Commence Reimbursement, Developer shall report to Treasury the information necessary to calculate Income Tax Capture Revenues for such Project for such year, which shall consist of the following: the full name of each tax filer (and spouse, if applicable) domiciled within the Project; the last four (4) digits of the tax filer’s Social Security number; and the full address of the residence. Such report (hereinafter referred to as the “Annual Income Tax Capture Report”) shall be certified by the Developer. Developer does not need to file an Annual Income Tax Capture Report for a Project that does not include residential units.

- b. Within sixty (60) days of receiving the Annual Income Tax Capture Report, if such submission contains the required information and is certified pursuant to Section 12(a) of this Agreement, Treasury shall approve such submission and provide notice to Developer that such submission has been approved.
- c. If Treasury determines that the information provided does not comply with Section 12(a) of this Agreement, Treasury shall, within 60 days of receiving the Annual Income Capture Report, provide notice to Developer of the non-compliance and the information required to comply with Section 12(a) of this Agreement. At any time, Developer may submit a revised Annual Tax Capture Report.

**13. Reporting Procedures for Withholding Tax Capture Revenues**

- a. Developer understands and agrees that Developer is responsible for causing each Employer located within each Project to report the information to Treasury required to calculate Withholding Tax Capture Revenues for each Project, either through a contract or lease requirement with each such Employer, or other similar means. Developer further affirms its intent to include enforcement provisions within the lease or other appropriate instrument, and that such instrument will also require each Employer to confirm to Developer (or its agent) whether such Employer has provided the information to Treasury in accordance with this Section 13.
- b. Within ten (10) days of the end of each calendar year after a Project is completed and occupied and has received Authorization to Commence Reimbursement, Developer shall report to Treasury a list of Employers occupying such Project in the preceding year, which list shall include the address of each such Employer within the Project, each employer's FEIN, and a responsible individual to contact with such employer ("Annual Employer Report"). By agreement of the Parties, this Annual Employer Report shall be deemed to satisfy the requirement in Section 2(yy)(i) of the Act that Developer report the commencement or termination of occupancy of an Employer to Treasury within ten (10) days.
- c. Within thirty (30) days of receiving the Annual Employer Report, Treasury shall send a formal notice (by regular and electronic mail) to each such Employer requesting submission of the withholding tax information identified in Section 13d of this Agreement ("Employer Notice").
- d. Developer shall cause each employer occupying a Project to report the annual amount of withholding tax from individuals employed by such Employer within the Project Site for the preceding calendar year, which report shall include the last four (4) digits of the employee's Social Security number, the employee's name and address, and the total Michigan withholding for the tax year; *provided*, that the value reported by each Employer shall reflect the amount withheld from employees whose principal place of employment was within the Transformational Project Site for the reporting period. Such report is hereinafter referred to as the "Annual Withholding Capture Report."
- e. On or about June 1 of each calendar year that Treasury receives an Annual Employer Report, Treasury shall provide Developer with notice as to the amount of Withholding Tax Capture Revenue for each Project for such year ("Developer Notice").

- f. In the event that Treasury requires additional information, clarification, or correction with respect to a Withholding Tax Capture Report submitted by an Employer, Treasury agrees to work diligently with such Employer to resolve any outstanding issues and, to the extent Treasury is therefore required to delay the reimbursement payment under Section 14 of this Agreement, Treasury agrees to work diligently to minimize any delay that may be required.
- g. To the extent Developer determines it would be beneficial to increase the frequency of Employer reporting to twice per annum, and the Parties agree to implement this increased reporting frequency, the Parties agree that Developer, MSF, and Treasury may do so by a separate agreement that does not constitute an amendment to this Agreement.

**14. Procedures for Reimbursement from Income Tax Capture Revenues and Withholding Tax Capture Revenues**

- a. Upon the issuance of the Authorization to Commence Reimbursement for a Project or distinct phase of a Project, Treasury shall reimburse Developer from available Income Tax Capture Revenues and Withholding Tax Capture Revenues for qualified Eligible Activities in accordance with this Section 14.
- b. Developer understands and agrees that Income Tax Capture Revenues and Withholding Tax Capture Revenues will be available to reimburse Developer for the cost of Eligible Activities only to the extent such revenues are reported to the Treasury in accordance with this Agreement and Act 381.
- c. The amount of Income Tax Capture Revenues attributable to each Project in a given year shall be calculated based upon the Annual Income Tax Capture Report and using the methodology provided in Section 2(y) of Act 381.
- d. The amount of Withholding Tax Capture Revenues attributable to each Project in a given year shall be calculated based upon the Annual Withholding Capture Reports and using the methodology provided in Section 2(yy) of Act 381.
- e. In accordance with the TBP and Act 381, the Income Tax Capture Revenues and Withholding Tax Capture Revenues that are available for reimbursement shall equal fifty percent (50%) of the total Income Tax Capture Revenues and Withholding Tax Capture Revenues, respectively, calculated pursuant to this Section 14; *provided*, however, that during the term of the Renaissance Zone for the Hudson's Site, additional Income Tax Capture Revenues may be available for reimbursement as provided in the Work Plan (with such additional capturable revenues being the portion of income tax revenue above fifty percent (50%) of the total income tax revenue that would have been exempted from taxation under the Renaissance Zone).
- f. Treasury shall track actual Income Tax Capture Revenues and Withholding Tax Capture Revenues against the applicable annual and aggregate limits under this Agreement using an "Income and Withholding Tax Capture Reconciliation Account", which shall be a single consolidated tracking account covering all Projects.
- g. To the extent that the MSF has issued an Authorization to Commence Reimbursement and a Written Determination confirming that Eligible Activities have been qualified for reimbursement for a Project (or distinct phase), on or before July 31st of such year,

Treasury shall reimburse Developer for the qualified Eligible Activities from available Income Tax Capture Revenues and Withholding Tax Capture Revenues as follows:

- i. Treasury shall reimburse Developer for qualified Eligible Activities conducted for a Project (or distinct phase) using available Withholding Tax Capture Revenues and Income Tax Capture Revenues attributable to such Project up to the average annual amount of Withholding Tax Capture Revenues and Income Tax Capture Revenues estimated for such Project in the Work Plan (“Combined Income Tax Capture Estimate”).
  - ii. If the actual amount of available Withholding Tax Capture Revenues and Income Tax Capture Revenues attributable to a Project for a given year is less than the Combined Income Tax Capture Estimate for such Project, such shortfall shall be reflected as “Undisbursed Authority” in the Income and Withholding Tax Capture Reconciliation Account.
  - iii. If the actual amount of available Withholding Tax Capture Revenues and Income Tax Capture Revenues attributable to a Project for a given year is more than the Combined Income Tax Capture Estimate for such Project, the amount of such excess shall be reflected as “Excess Revenue” in the Income and Withholding Tax Capture Reconciliation Account.
  - iv. In addition to the amount reimbursed each year under Section 14(g)(i) of this Agreement, Treasury shall reimburse Developer to the extent that the amount of Excess Revenue equals the amount of Undisbursed Authority in the Income and Withholding Tax Capture Reconciliation Account; and such amount shall be included in the total amount due to be transmitted under the Work Plan and this Agreement for such year. For avoidance of doubt, the Income and Withholding Tax Capture Reconciliation Account applies across all Projects, such that Undisbursed Authority from one Project creates the capacity to utilize Excess Revenues from another Project.
- h. In order to ensure that tax capture authority is not reallocated from a Project that is not in fact being delivered, a Project must be Under Construction in order to generate “Undisbursed Authority” under Section 14(g)(ii)-(iv); *provided*, that once a Project is Under Construction, any undisbursed tax capture authority that may have accrued shall become Undisbursed Authority. Further, in the event this Agreement has been suspended with respect to a Project due to the failure to complete such Project in accordance with Section 11 of this Agreement, such Project shall not generate “Undisbursed Authority” under Section 14(g)(ii)-(iv) during the pendency of the suspension.
- i. For avoidance of doubt, upon the completion of an entire Project, including a Project that was delayed or delivered in phases, the total amount of Income Tax Capture Revenues and Withholding Tax Capture revenues estimated for such Project, but not previously disbursed or reallocated, shall be considered “Undisbursed Authority” available to offset “Excess Revenue” and shall be reflected as such in the Income and Withholding Tax Capture Reconciliation Account.
  - j. For purposes of the annual commitment and disbursement limit under Section 14a(20) of Act 381, MSF and Treasury affirm that:

- i. MSF is committing a total of thirteen million three hundred ninety thousand three hundred thirty dollars (\$13,390,330) per year of Income Tax Capture Revenues and Withholding Tax Capture Revenues starting in calendar year 2020 and concluding with calendar year 2042 for all Projects under this Agreement, which number represents the average annual commitment over the course of the TBP.
  - ii. Treasury will disburse up to thirteen million three hundred ninety thousand three hundred thirty dollars (\$13,390,330) per year of Income Tax Capture Revenues and Withholding Tax Capture Revenues starting in calendar year 2020 and concluding with calendar year 2042 for all Projects under this Agreement; provided that amounts not disbursed in a given year shall be available for disbursement in a future year in addition to the disbursement limit otherwise applicable to such year, as provided under Section 14(f)-(g) of this Agreement and Section 14a(20) of Act 381.
- k. For purposes of the aggregate commitment limit under Section 14a(21) of Act 381, MSF and Treasury affirm that:
  - i. MSF is committing three hundred seven million nine hundred seventy-seven thousand five hundred ninety dollars (\$307,977,590) in Total Approved Income Tax Capture Revenues and Withholding Tax Capture Revenues for all Projects under this Agreement, subject to corrective action as may be required by Section 8(c) of this Agreement.
  - ii. Treasury will disburse up to, but not more than, three hundred seven million nine hundred seventy-seven thousand five hundred ninety dollars (\$307,977,590) in Total Approved Income Tax Capture Revenues and Withholding Tax Capture Revenues for all Projects under this Agreement, subject to corrective action as may be required by Section 8(c) of this Agreement.
- l. The Parties acknowledge and agree that the procedures set forth in Section 14(f)-(g) of this Agreement are intended to, and will, ensure:
  - i. That the amount of Income Tax Capture Revenues and Withholding Tax Capture Revenues disbursed each year, and for the entire TBP, will not exceed the annual limitations set forth in Section 14(j) of this Agreement and the aggregate limitations set forth in Section 14(k) of this Agreement.
  - ii. That all reimbursements made pursuant to this Agreement are in compliance with Section 14a(20) and Section 14a(21) of Act 381.
  - iii. That all reimbursements made pursuant to this Agreement are in compliance with the provisions of Section 2.3 of the TBP regarding annual and aggregate limitations on the use of Income Tax Capture Revenues and Withholding Tax Capture Revenues.
- m. In accordance with Public Act 381 of 1996 and Public Act 46 of 2017, monies described in this Section 14 are Withholding Tax Capture Revenues and Income Tax Capture Revenues subject to this Agreement (and if pledged, subject to the Bond Documents) from the date of levy, regardless of whether such monies are in the physical possession of Treasury, the MSF, the DBRA or the Developer; provided, however, that regardless of

characterization, Tax Capture Revenues are payable to the Developer only in accordance with the terms of this Agreement.

**15. Procedures for Reimbursement Using Tax Increment Revenues**

- a. The Parties acknowledge that the Transformational Project Sites are located within the Downtown Development Authority (“DDA”) District Tax Increment Financing Area No. 1, and therefore, in accordance with Section 2(ss)(ii) of Act 381, the DBRA will be only able to capture, and reimburse Developer from, Tax Increment Revenues attributable to the levy of certain ad valorem taxes (and portion of Specific Taxes attributable to the levy of those ad valorem taxes) upon the Transformational Project Sites as set forth in Section 15(b) of this Agreement.
- b. In accordance with Act 381 and the TBP, the DBRA shall capture Tax Increment Revenues attributable to the following ad valorem and specific taxes, and such Tax Increment Revenues shall be available in accordance with this Agreement and the Work Plan to reimburse Developer for qualified Eligible Activities:
  - i. “Taxes levied for school operating purposes” (as defined by Section 2(uu) of Act 381), including the portion of Specific Taxes attributable to the levy of such taxes.
  - ii. Taxes levied by the Regional Educational Services Agency (“RESA”) or a successor intermediate school district, including the portion of Specific Taxes attributable to the levy of such taxes.
  - iii. Certain taxes levied by Wayne County and exempted from capture by the DDA pursuant to that certain agreement between the DDA and the Wayne County Board of Commissioners dated July 17, 1978, as amended by the First Amendment to Agreement between Charter County of Wayne and the DDA dated December 17, 2013, known commonly as the Wayne County Operating Millage (Winter), Wayne County Jail Millage, and Wayne County Parks Millage, and including the portion of Specific Taxes attributable to the levy of such taxes.
  - iv. Other ad valorem property taxes and specific taxes that are not levied at the time of this Agreement but which may be levied in the future and subject to capture in accordance with Act 381, but only to the extent that such taxes are not otherwise subject to capture by the DDA.
- c. Upon the issuance of the Authorization to Commence Reimbursement for a Project or distinct phase, Developer shall be reimbursed from available Tax Increment Revenues for the cost of Eligible Activities in accordance with this Section 15.
- d. To the extent that the MSF has issued an Authorization to Commence Reimbursement and a Written Determination confirming that Eligible Activities have been qualified for reimbursement for a Project (or distinct phase), the DBRA shall reimburse Developer for qualified Eligible Activities from available Tax Increment Revenues within forty-five (45) days of DBRA’s receipt of such Tax Increment Revenues from the City Treasurer or other tax collecting entity as may be applicable now or in the future as follows, subject to DBRA’s receipt of the clearance letter referenced in Section 22(a):

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**EXHIBIT A**  
**DEFINITIONS**

1. **“Actual Capital Investment”** means the final cost of a Project through issuance of the Certificate of Occupancy, Certificate of Acceptance, or their equivalents, taking into consideration all cost categories included in Developer’s Transformational Brownfield Plan project cost submissions.
2. **“Agreement”** means this Transformational Brownfield Plan Reimbursement Agreement.
3. **“Annual Construction Capture Report”** means the annual report submitted by Developer and certified by the Construction Manager or General Contractor of record containing the employee and wage information required to calculate and provide reimbursement using Construction Period Tax Capture Revenues.
4. **“Annual Cost Certification”** means Developer’s annual submission documenting the cost of Eligible Activities incurred in the preceding calendar year, and in total, for each Project.
5. **“Annual Employer Report”** means the annual report submitted by Developer to Treasury identifying the employers located within a Transformational Project Site.
6. **“Annual Income and Withholding Tax Capture Limit”** means the total annual amount of reimbursement from Income Tax Capture Revenues and Withholding Tax Capture Revenues approved under the Work Plan, which amount is \$13,390,330 per calendar year starting in 2020 and concluding with 2042 for all Projects under this Agreement; *provided*, that amounts not disbursed in a given year shall be available for disbursement in a future year as provided under Section 14a(20) of Act 381.
7. **“Annual Income Tax Capture Report”** means the annual report submitted by Developer containing the resident information required to calculate and provide reimbursement using Income Tax Capture Revenues.
8. **“Annual MSF Administrative Fee”** means the annual administrative fee owed to the Michigan Strategic Fund and Michigan Department of Treasury pursuant to Act 381.
9. **“Annual Withholding Capture Report”** means the annual report submitted by an employer within a Transformational Project Site containing the employee income tax withholding information required to calculate and provide reimbursement using Withholding Tax Capture Revenues.
10. **“Authorization to Commence Reimbursement”** means the authorization provided by the MSF in accordance with Section 14a(9) of Act 381, MCL 125.2664a(9), which allows for the commencement of reimbursement for a Project, or distinct phase of a Project, using Tax Increment Revenues, Income Tax Capture Revenues, and Withholding Tax Capture Revenues.

11. **“Bonds”** means bonds, notes or other obligations of the issuer ultimately selected by the Developer for financing of the TBP, whether issued in one or more series, and whether issued by public or private sale. For the avoidance of doubt, “Bonds” may also include one or more bank facilities ultimately selected by the Developer for financing of the TBP, whether entered directly or on a syndicated basis.
12. **“Bond Documents”** means the documents executed in connection with issuance of the Bonds, including but not limited to any trust agreement, loan agreement, purchase or placement agreement, offering documents and related security documents, including pledge and irrevocable direction agreements related to Tax Capture Revenues.
13. **“Certificate of Completion”** means Developer’s certification that Developer has completed construction of a Project as evidenced by the issuance of a Certificate of Occupancy (temporary or permanent), Certificate of Acceptance, or their equivalents.
14. **“Combined Income Tax Capture Estimate”** means the average annual amount of Income Tax Capture Revenues and Withholding Tax Capture Revenues estimated for a Transformational Project Site under the Work Plan.
15. **“Construction Period Tax Capture Revenues”** means that term as defined under Section 2(i) of 1996 PA 381, MCL 125.2652(i).
16. **“DBRA Administrative Fee”** means the annual administrative fee owed to the DBRA for each active year of the Transformational Brownfield Plan pursuant to the DBRA Guidelines and Act 381.
17. **“DBRA TBP Expenses”** means such expenses in addition to the DBRA Administrative Fee that are incurred by the DBRA for the implementation of this Agreement, which expenses are to be paid by Developer subject to the terms of this Agreement.
18. **“Department Specific Activities”** means that term as defined in Section 2(k) of 1996 PA 381, MCL 125.2652(k).
19. **“Developer”** means Bedrock Management Services LLC and each affiliate of Bedrock Management Services LLC that is or will be the developer of a Transformational Project Site subject to this Agreement, and their successors and assigns.
20. **“Developer Notice”** means the notice from Treasury to Developer identifying the amount of Withholding Tax Capture Revenues reported and reimbursable to Developer for a given year.
21. **“Distinct Phase” or “distinct phase”** means a component of a multi-part Project that is expressly recognized by the Michigan Strategic Fund through a TBP or Work Plan amendment.
22. **“Effective Date”** means the date of execution of this Agreement.
23. **“Eligible Activities”** means that term as defined under Section 2(o) of 1996 PA 381, MCL 125.2652(o) and as further specified in the Work Plan.

24. **“Employer Notice”** means the request, and accompanying form, sent by Treasury to each employer within a Transformational Project Site for purposes of reporting the amount of income tax withholding as required to calculate Withholding Tax Capture Revenues for the Transformational Project Site.
25. **“Estimated Total Project Cost”** means the estimated total development cost for a Project as contained in the Transformational Brownfield Plan and Work Plan, as adjusted to account for those costs that would be incurred through the Certificate of Occupancy (temporary or permanent), Certificate of Acceptance, or their equivalents, and excluding such costs as would occur after submission of the Final Cost Certification for a Project.
26. **“Excess Revenue”** means the amount by which the Income Tax Capture Revenues and Withholding Tax Capture Revenues generated from a Transformational Project Site for a given year exceeds the Combined Income Tax Capture Estimate for such site.
27. **“Executive Orders”** means City of Detroit Executive Orders 2016-1 and 2014-5.
28. **“Facility”** means that term as defined under Section 2(q) of 1996 PA 381, MCL 125.2652(q).
29. **“Final Cost Certification”** means Developer’s certification of the final cost of a Project through a Certificate of Occupancy (temporary or permanent), Certificate of Acceptance, or their equivalents, taking into consideration all cost categories included in Developer’s Transformational Brownfield Plan project cost submissions.
30. **“Force Majeure”** means an act of God, such as earthquake, hurricane, tornado, flooding, or other natural disaster, or in the case of war, action of foreign enemies, terrorist activities, labor dispute or strike, riot, government sanction, blockage, embargo, or failure of electrical service.
31. **“Governing Body”** means the Detroit City Council.
32. **“Income and Withholding Tax Capture Reconciliation Account”** means the tracking system maintained by the Michigan Strategic Fund and Treasury to ensure that disbursements of Income Tax Capture Revenues and Withholding Tax Capture Revenues remain within the applicable annual limitations, and to effectuate the carry-over provisions of Section 14a(20) of Act 381, by ensuring balance between the amount of Income Tax Capture Revenues and Withholding Tax Capture Revenues not disbursed in a given year with the amount carried-over and disbursed in a future year.
33. **“Income Tax Capture Revenues”** means that term as defined under Section 2(y) of 1996 PA 381, MCL 125.2652(y).
34. **“Indemnified Persons”** means the DBRA, MSF, MEDC, and any and all of their respective past, present and future members, officials, employees, representatives, agents and consultants.
35. **“Local Brownfield Revolving Fund”** means that certain fund created by the Detroit Brownfield Redevelopment Authority under Section 8 of 1996 PA 381, MCL 125.2658.

36. **“Party” or “Parties”** has the meaning set forth in the preamble.
37. **“Pledged Special Revenues”** means that term as defined under Section 922 of the U.S. Bankruptcy Code.
38. **“Project”** means, respectively, the Hudson’s Site, Monroe Blocks, One Campus Martius Expansion, and Book Building and Book Tower Redevelopment Projects as each are defined in the Work Plan, and as each may be modified pursuant to the provisions for project changes in Section 1.1 of the Work Plan, or pursuant to an approved amendment to the Transformational Brownfield Plan and Work Plan.
39. **“Redevelopment Program Plan”** means the approved programming plan for each of the Transformational Project Sites, as further defined in Section 1.1 of the Work Plan.
40. **“Sales and Use Tax Exemption”** means the exemption from the sales tax and use tax on materials used to construct the redevelopment projects on the Transformational Project Sites pursuant to section 4d of the sales tax act (MCL 205.54d) and section 4dd of the use tax act (MCL 205.94dd) as approved under the Transformational Brownfield Plan.
41. **“Special Revenues”** means that term as defined under Section 902(2)(C) of the U.S. Bankruptcy Code.
42. **“State Brownfield Redevelopment Fund”** means that term as defined in Section 2(kk) of 1996 PA 381, MCL 125.2652(kk).
43. **“Tax Capture Revenues”** means Construction Period Tax Capture Revenues, Tax Increment Revenues, Income Tax Capture Revenues, and Withholding Tax Capture Revenues collectively.
44. **“Tax Increment Revenues”** means that term as defined under Section 2(ss) of 1996 PA 381, MCL 125.2652(ss).
45. **“Taxes levied for school operating purposes”** means that term as defined under Section 2(oo) of 1996 PA 381, MCL 125.2652(oo).
46. **“Total Approved Construction Period Tax Capture”** means the total amount of reimbursement from Construction Period Tax Captures approved under the Work Plan, which amount is \$18,174,854.
47. **“Total Approved Income and Withholding Tax Capture”** means the total amount of reimbursement from Income Tax Capture Revenues and Withholding Tax Capture Revenues approved under the Work Plan, which amount is \$307,977,593.
48. **“Total Approved Reimbursement”** means the total amount of reimbursement from Tax Capture Revenues approved under the Work Plan, which amount is \$591,805,036.
49. **“Total Approved Tax Increment Revenues”** means the total amount of reimbursement from Tax Increment Revenues approved under the Work Plan, which amount is \$229,558,387

(which amount may be increased by an additional \$34,433,758 in accordance with Section 10 of this Agreement).

50. **“Total Sales and Use Tax Exemption”** means the total amount of Sales and Use Tax Exemption approved under the Work Plan, which amount is \$60,647,889.
51. **“Transformational Brownfield Plan”** means that certain Transformational Brownfield Plan for the Hudson’s Site, Monroe Blocks, One Campus Martius Expansion, and Book Building and Book Tower Redevelopment Projects as finally approved by the Michigan Strategic Fund on May 22, 2018.
52. **“Transformational Project Sites”** means the Hudson’s Site, Monroe Blocks, One Campus Martius Expansion, and Book Building and Book Tower project sites, as more particularly defined in the Transformational Brownfield Plan.
53. **“Trustee”** means the trustee acting under one or more trust agreements executed in connection with the Bonds and further identified in the Bond Documents. For the avoidance of doubt, “Trustee” may also include one or more financial institutions acting in a similar capacity in the event one or more bank facilities is ultimately selected by the Developer for financing of the Bonds.
54. **“Under Construction”** means, as determined by the MSF, that work on a Transformational Project Site has commenced and is ongoing, which may include excavation, site work, construction of building foundations, and all subsequent improvements, but which does not include a ceremonial groundbreaking or the securing of the site for future construction.
55. **“Undisbursed Authority”** means the amount by which the Combined Income Tax Capture Estimate for a Transformational Project Site exceeds the amount of Income Tax Capture Revenues and Withholding Tax Capture Revenues actually disbursed for such site for such year.
56. **“Withholding Tax Capture Revenues”** means that term as defined under Section 2(yy) of 1996 PA 381, MCL 125.2652(yy).
57. **“Work Plan”** means, in general, that term as defined under Section 2(zz) of 1996 PA 381, MCL 125.2652(zz) and as further specified in the Work Plan; and specifically that certain Act 381 Work Plan to Conduct Eligible MSF Non-Environmental Activities and/or DEQ Environmental Activities for the Transformational Brownfield Plan for the Hudson’s Site, Monroe Blocks, One Campus Martius Expansion, and Book Building and Book Tower Redevelopment Projects as finally approved by the Michigan Strategic Fund on May 22, 2018.
58. **“Written Determination”** means the Michigan Strategic Fund’s formal determination that the cost of Eligible Activities, as submitted by Developer in an Annual Cost Certification, are eligible for reimbursement using Tax Capture Revenues.

# Exhibit 2: 2023 Amended Reimbursement Agreement

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**AMDENDMENT**

to the

**REIMBURSEMENT AGREEMENT**

for the

**TRANSFORMATIONAL BROWNFIELD PLAN  
FOR  
THE HUDSON'S SITE,  
MONROE BLOCKS,  
ONE CAMPUS MARTIUS EXPANSION, AND  
BOOK BUILDING AND BOOK TOWER  
REDEVELOPMENT PROJECTS**

**May 3, 2023**

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This Amendment to the Reimbursement Agreement (“Amendment”) is being made this 3<sup>rd</sup> day of May, 2023, by **BEDROCK MANAGEMENT SERVICES, LLC**, a Michigan limited liability company (hereinafter referred to as “Developer”), the **CITY OF DETROIT BROWNFIELD REDEVELOPMENT AUTHORITY**, a Michigan public body corporate (hereinafter referred to as the “DBRA”), the **MICHIGAN STRATEGIC FUND**, a public body corporate and politic (hereinafter referred to as “MSF”); and the **MICHIGAN DEPARTMENT OF TREASURY** (hereinafter referred to as “Treasury”). As used in this Agreement, Developer, DBRA, the MSF and Treasury are, individually, a “Party” and, collectively, the “Parties.”

**RECITALS:**

**WHEREAS**, on April 8, 2020, the Parties entered into the Reimbursement Agreement for the Transformational Brownfield Plan for the Hudson’s Site, Monroe Blocks, One Campus Martius Expansion, and Book Building and Book Tower Redevelopment Projects (“TBP”);

**WHEREAS**, subsequent to execution of the Reimbursement Agreement, Public Act 138 of 2021 made certain amendments to the Brownfield Redevelopment Financing Act, Public Act 381 of 1996 (“Act 381”) relating to the administration of Transformational Brownfield Plans;

**WHEREAS**, Act 381, as amended, now allows the MSF to approve the use of a “safe harbor” method of calculating Income Tax Capture Revenues and Withholding Tax Capture Revenues in lieu of the calculation methods otherwise provided for;

**WHEREAS**, Act 381, as amended, now further allows the MSF to approve the use of up to 100% of the Income Tax Capture Revenues generated under a transformational brownfield plan if the eligible properties within the transformational brownfield plan are subject to a written, binding affordable housing agreement with the local government unit;

**WHEREAS**, Act 381, as amended, expressly provides for the retroactive application of these amendments with respect to transformational brownfield plans and work plans approved prior to the enactment of Public Act 138 of 2021;

**WHEREAS**, Act 381, as amended, further provides that the MSF may make retroactive amendments to approved transformational brownfield plans and work plans on an administrative basis;

**WHEREAS**, on August 12, 2022, Developer formally petitioned the MSF to administratively amend the TBP and Work Plan to provide for the use of the safe harbor method of calculation for the Hudson’s Site, One Campus Martius Expansion, and Book Building and Book Tower redevelopment projects; and for the use of 100% of the Income Tax Capture Revenues generated under the TBP, subject to applicable caps, which petition (the “Safe Harbor Application”) is attached to this Amendment as Amendment Exhibit 1;

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**WHEREAS**, in addition to the foregoing, Developer's petition for an administrative amendment also requested revision of the completion dates for the Hudson's Site, One Campus Martius Expansion, and Book Building and Book Tower redevelopment projects;

**WHEREAS**, on August 23, 2022, the MSF approved this amendment in MSF Resolution 2022-126, which resolution is attached to this Amendment as Amendment Exhibit 2;

**WHEREAS**, the Parties agree that the aforesaid amendment, as approved by the MSF, is now incorporated into and made part of the TBP and Work Plan, and that no further restatement of, or amendment to, the TBP and Work Plan are required for the aforesaid amendment to have force and effect;

**WHEREAS**, the Parties now desire to make conforming and consistent amendments to this Reimbursement Agreement to reflect the amendment to the TBP and Work Plan; and

**WHEREAS**, the Reimbursement Agreement provides for such amendments to be made and become effective upon the written agreement of all the Parties;

**NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:**

1. Section 11(b) of the Reimbursement Agreement ("Failure to Complete a Project") is deleted and replaced with the following revised terms:
  - b. Consistent with the approved Work Plan, as the same may be amended from time to time, the estimated dates for substantial completion of each Project are as follows:
    - i. For the Hudson's Site, December 31, 2024
    - ii. For the Monroe Blocks, December 31, 2022
    - iii. For the One Campus Martius Expansion, December 31, 2020
    - iv. For the Book Building and Book Tower, December 31, 2022.
2. Section 30(a) of the Reimbursement Agreement ("Notices") is amended to delete "ATTN: Mark Morante 300 N. Washington Square Lansing, MI 48913 Phone: (517) 241-6743 Email: [morantem@michigan.org](mailto:morantem@michigan.org)" and replace with the following:

"ATTN: Valerie Hoag  
300 N. Washington Square  
Lansing, Michigan 48913  
Phone: (517) 335-1951  
Email: [hoagv@michigan.org](mailto:hoagv@michigan.org)".

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3. The Reimbursement Agreement is amended by adding a new Section 31 as follows:

**31. Use of the Safe Harbor Method of Calculation; Use of 100% of Available Income Tax Capture Revenues**

- a. The term "Safe Harbor Method" refers to the safe harbor method described in Section 2(y)(iii) and Section 2(z)(iv) of Act 381, as further defined in the TBP Guidelines, as the same may be amended from time to time.
- b. In the event that Developer elects to utilize the Safe Harbor Method of calculation for a specific Project or Projects, and the MSF approves such election by resolution, this section shall govern the reporting, calculation and reimbursement of Income Tax Capture Revenues and Withholding Tax Capture Revenues and shall supersede conflicting procedures and requirements as expressly enumerated herein (and only to the extent expressly enumerated herein).
- c. If the MSF approves the election of the Safe Harbor Method for the reporting of Income Tax Capture Revenues attributable to a Project, the provisions of this section shall replace and supersede the provisions of Section 12 of this Agreement ("Reporting Procedures for Income Tax Capture Revenues") with respect to such Project. In lieu of the reporting procedures in Section 12, the following procedures shall apply:
  - i. Within sixty (60) days of the end of each calendar year after a Project is completed and occupied and has received Authorization to Commence Reimbursement, Developer shall report to Treasury the information necessary to calculate Income Tax Capture Revenues for such Project for such year in accordance with the Safe Harbor Method of calculation, which information shall consist of the following: a listing of the number of residential units which are actively leased or owned, and evidence of the active leases for each rental unit and evidence of sale for each condominium unit. Such report (hereinafter referred to as the "Annual Income Tax Capture Safe Harbor Report") shall be certified by the Developer, which shall include a certification that all sales of condominium units were arms-length as required under Section 2(y)(iii) of Act 381.
  - ii. Within sixty (60) days of receiving the Annual Income Tax Capture Safe Harbor Report, if such submission contains the required information and is certified pursuant to Section 31(c)(i) of this Agreement, Treasury shall approve such submission and provide notice to Developer that such submission has been approved.
  - iii. If Treasury determines that the information provided does not comply with Section 31(c)(i) of this Agreement, Treasury shall, within 60 days of

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receiving the Annual Income Tax Capture Safe Harbor Report, provide notice to Developer of the non-compliance and the information required to comply with Section 31(c)(i) of this Agreement. At any time, Developer may submit a revised Annual Income Tax Capture Safe Harbor Report.

- d. If the MSF approves the election of the Safe Harbor Method for the reporting of Withholding Tax Capture Revenues attributable to a Project, the provisions of this section shall replace and supersede the provisions of Section 13 of this Agreement (“Reporting Procedures for Withholding Tax Capture Revenues”) with respect to such Project. In lieu of the reporting procedures in Section 13, the following procedures shall apply:
- i. Within 60 days of the end of each calendar year after a Project is completed and occupied and has received Authorization to Commence Reimbursement, Developer shall report to Treasury the information necessary to calculate Withholding Tax Capture Revenues for such Project for such year in accordance with the Safe Harbor Method of calculation, which information shall consist of the following: a listing of each distinct commercial space that is actively leased or occupied by a tenant or operator, including the square footage and type of each occupied space (utilizing the typologies set forth in the approved Safe Harbor Application for such Project), and evidence of the active leases or operating agreements for each such space. Such report (hereinafter referred to as the “Annual Withholding Tax Capture Safe Harbor Report”) shall be certified by the Developer.
  - ii. Within sixty (60) days of receiving the Annual Withholding Tax Capture Safe Harbor Report, if such submission contains the required information and is certified pursuant to Section 31(d)(i) of this Agreement, Treasury shall approve such submission and provide notice to Developer that such submission has been approved.
  - iii. If Treasury determines that the information provided does not comply with Section 31(d)(i) of this Agreement, Treasury shall, within 60 days of receiving the Annual Withholding Tax Capture Safe Harbor Report, provide notice to Developer of the non-compliance and the information required to comply with Section 31(d)(i) of this Agreement. At any time, Developer may submit a revised Annual Withholding Tax Capture Safe Harbor Report.
- e. If the MSF approves the election of the Safe Harbor Method for the calculation and reimbursement of Income Tax Capture Revenues and Withholding Tax Capture Revenues attributable to a Project, the provisions of this section shall replace and supersede the provisions of Section 14 of this Agreement (“Procedures for Reimbursement from Income Tax Capture Revenues and Withholding Tax Capture Revenues”) with respect to such Project. In lieu of the

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reimbursement procedures in Section 14(a)-(e), the following procedures shall apply:

- i. Upon the issuance of the Authorization to Commence Reimbursement for a Project or distinct phase of a Project subject to the Safe Harbor Method, Treasury shall reimburse Developer from available Income Tax Capture Revenues and Withholding Tax Capture Revenues for qualified Eligible Activities utilizing the Safe Harbor Method in accordance with this Section 31(e).
- ii. Developer understands and agrees that Income Tax Capture Revenues and Withholding Tax Capture Revenues will be available to reimburse Developer for the cost of Eligible Activities only to the extent the Developer reports the information required to conduct the Safe Harbor Method calculation to the Treasury in accordance with this Agreement and Act 381.
- iii. The amount of Income Tax Capture Revenues attributable to a Project in a given year shall be calculated based upon the Annual Income Tax Capture Safe Harbor Report whereby, as provided for in Section 2(y)(iii) of Act 381, the MSF shall multiply the number of residential units that are leased or sold within such Project by (x) the imputed safe harbor household income per unit, (y) the personal income tax rate in effect in the applicable tax year, and (z) the applicable safe harbor factor, all as set forth in the approved Safe Harbor Application, to arrive at the annual amount of Income Tax Capture Revenues attributable to such Project.
- iv. The amount of Withholding Tax Capture Revenues attributable to a Project in a given year shall be calculated based upon the Annual Withholding Tax Capture Safe Harbor Report whereby, as provided for in Section 2(z)(iv) of Act 381, the MSF shall divide the usable square footage of each type of commercial space that is actively leased or occupied by a tenant or operator by (x) the applicable safe harbor square footage per employee, then multiply by (y) the applicable safe harbor employee income, (z) the personal income tax rate in effect in the applicable tax year, and (zz) the applicable safe harbor factors, all as set forth in the approved Safe Harbor Application; and shall then sum the resulting amount for each type of commercial space to arrive at the annual amount of Withholding Tax Capture Revenues for all commercial spaces for such Project.
- v. In accordance with Act 381 and the TBP, the Withholding Tax Capture Revenues that are available for reimbursement shall equal fifty percent (50%) of the total Withholding Tax Capture Revenues calculated pursuant to this Section 31.
- vi. In accordance with Act 381 and the TBP, as amended via MSF Resolution 2022-126, which resolution is attached to this Amendment as Amendment

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Exhibit 2, the Income Tax Capture Revenues that are available for reimbursement shall equal one hundred percent (100%) of the total Income Tax Capture Revenues calculated pursuant to this Section 31.

- vii. For avoidance of doubt, the reimbursement policies and procedures set forth in Section 14(f)-(m) of this Agreement remain unaltered by this section and apply equally if and when using the Safe Harbor Method, provided that any reference to “actual” Income Tax Capture Revenues and Withholding Tax Capture Revenues shall be understood to mean the actual amount determined through the Safe Harbor Method.

- 4. The Reimbursement Agreement is amended by adding a new Section 32 as follows:

**32. Additional Time for Reporting and Certification of Certain Eligible Activities and Tax Capture Revenues**

- a. The Parties acknowledge and agree that the pendency of an amendment petition may cause a delay in Developer submitting the formal reports required under Section 5 (“Reporting and Certification of Sales and Use Tax Exemption”); Section 6 (“Reporting and Certification of Eligible Activities for Reimbursement”); and Section 7 (“Procedure for Reimbursement Using Construction Period Tax Capture Revenues”) of this Agreement.
- b. The Parties further agree that all reports required under Section 5, Section 6, and Section 7 of this Agreement which would otherwise have been due prior to the execution of the Amendment that added this section shall be considered timely submitted if submitted within 120 days of the date of execution of the Amendment that added this section.

- 5. Section 21a of the Reimbursement Agreement is hereby amended as follows:

- a. The Developer agrees to pay to MSF the “Annual MSF Administrative Fee” in the amount of \$110,892.00 on or before June 30th of each year. The first Annual MSF Administrative Fee is due on or before June 30, 2020. The Parties acknowledge and agree that the Annual MSF Administrative Fee shall cover the administrative expenses of both Treasury and MSF and will be allocated by and between MSF and Treasury consistent with the Memorandum of Understanding between MSF and Treasury (“MOU”). The Annual MSF Administrative Fee shall remain in effect until the completion of reimbursement from Construction Period Tax Capture Revenues, Income Tax Capture Revenues, and Withholding Tax Capture Revenues.

*[Signatures follow on next page]*

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The signatories below warrant that they are empowered to enter into this Agreement.

**BEDROCK MANAGEMENT SERVICES, LLC**

DocuSigned by:  
*Kofi Bonner*  
C6230DD0CF39494...  
By: Kofi Bonner  
Its: Authorized Representative  
Dated: May 5, 2023

**CITY OF DETROIT BROWNFIELD REVEVELOPMENT AUTHORITY**

By: \_\_\_\_\_  
Its: \_\_\_\_\_  
Dated: \_\_\_\_\_

By: \_\_\_\_\_  
Its: \_\_\_\_\_  
Dated: \_\_\_\_\_

**MICHIGAN STRATEGIC FUND**

By: \_\_\_\_\_  
Its: \_\_\_\_\_  
Dated: \_\_\_\_\_

**STATE TREASURER**

By: \_\_\_\_\_  
Its: \_\_\_\_\_  
Dated: \_\_\_\_\_

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The signatories below warrant that they are empowered to enter into this Agreement.

**BEDROCK MANAGEMENT SERVICES, LLC**

\_\_\_\_\_  
By:  
Its:  
Dated: \_\_\_\_\_

**CITY OF DETROIT BROWNFIELD REVEVELOPMENT AUTHORITY**

DocuSigned by:  
*Jennifer Kanalos*  
809E2580407B440...  
By: Jennifer Kanalos  
Its: Authorized Agent  
Dated: 5/11/2023

DocuSigned by:  
*Kenyetta Bridges*  
CD7D7400D26C4FD...  
By: Kenyetta Bridges  
Its: Authorized Agent  
Dated: 5/12/2023

**MICHIGAN STRATEGIC FUND**

\_\_\_\_\_  
By:  
Its:  
Dated: \_\_\_\_\_

Approved as to form only:

DocuSigned by:  
*[Signature]*  
74EE47FB99E54B4...

Rebecca A. Navin, Esq.

Counsel to DBRA

**STATE TREASURER**

\_\_\_\_\_  
By:  
Its:  
Dated: \_\_\_\_\_

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The signatories below warrant that they are empowered to enter into this Agreement.

**BEDROCK MANAGEMENT SERVICES, LLC**


By: \_\_\_\_\_  
Its: \_\_\_\_\_  
Dated: \_\_\_\_\_

**CITY OF DETROIT BROWNFIELD REVEVELOPMENT AUTHORITY**


By: \_\_\_\_\_  
Its: \_\_\_\_\_  
Dated: \_\_\_\_\_

By: \_\_\_\_\_  
Its: \_\_\_\_\_  
Dated: \_\_\_\_\_

**MICHIGAN STRATEGIC FUND**

DocuSigned by:  
  
0B3B13F800554C1...  
By: Matthew Casby  
Its: Associate Fund Manager  
Dated: 5/31/2023

**STATE TREASURER**

  
By: \_\_\_\_\_  
Its: \_\_\_\_\_  
Dated: May 11, 2023

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Exhibit 3: March 17, 2025 Detroit Free Press  
FOIA Request

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March 17, 2025

Michigan Department of Treasury  
Attn: FOIA Coordinator  
P.O. Box 30716  
Lansing, MI 48909  
MIStateTreasurer@michigan.gov

Sent Via E-mail

To Whom it May Concern,

Pursuant to the Freedom of Information Act, I respectfully request the following records:

1. For the years 2020-2025:
  - a. A copy of the “Annual Withholding Capture Reports” for the One Campus Martius Project located in Detroit, Michigan, developed by Bedrock Management Services. For your convenience, these reports were required under Section 13 of the Reimbursement Agreement between Bedrock Management Services, LLC (“Bedrock”), the City of Detroit Brownfield Redevelopment Authority, the Michigan Strategic Fund and the Michigan Department of Treasury (“Treasury”). See **Exhibit A, Reimbursement Agreement, Section 13(d)**.
  - b. A copy of the “Annual Employer Reports” for those employers occupying the One Campus Martius Project during the aforementioned period, as described by Section 13(b) of the Reimbursement Agreement. See **Exhibit A, Section 13(b)**.
  - c. A copy of the “Developer Notice” sent by Treasury to Bedrock for the aforementioned period, as required by Section 13(e) of the Reimbursement Agreement. See **Exhibit A, Section 13(e)**.

For each of the above, please limit your search for responsive records only to the One Campus Martius Project. I am not seeking records relating to any other project contemplated by the Reimbursement Agreement.

Pursuant to an amendment to the aforementioned Reimbursement Agreement, dated May 3, 2023, Bedrock obtained the option to elect the safe harbor method for calculating Withholding Tax Capture Revenues attributable to the One Campus Martius project. See **Exhibit B, Amended Reimbursement Agreement, Section 31(d)**. To the extent that Bedrock has elected to use the safe harbor method of Withholding Tax Capture Revenues pursuant to the Amended Reimbursement Agreement, I respectfully request the following records:

2. For the years 2023-2025:
  - a. A copy of the “Annual Withholding Tax Capture Safe Harbor Report” submitted by Bedrock to Treasury that contains the information necessary to calculate Withholding Tax Capture Revenues for the One Campus Martius Project for the aforementioned years, as required by Section 31(d)(i) of the Amended Reimbursement agreement. See, **Exhibit B, Section 31(d)(i)**.

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- b. To the extent they exist, a copy of any notices provided by Treasury to Bedrock detailing non-compliance with the requirements of Section 31(d)(iii) for the aforementioned years, along with any revised “Annual Withholding Tax Capture Safe Harbor Reports” as described by that section. See **Exhibit B, Section 31(d)(iii)**.
- c. A copy of any reports relating to the One Campus Martius Project which contain the calculation for determining the amount of “Withholding Tax Capture Revenues” attributable to the One Campus Martius project, including the useable square footage of each type of commercial space that is actively leased or occupied by a tenant or operator, the applicable safe harbor square footage per employee, the applicable safe harbor employee income, the personal income tax rate in effect in the applicable tax year, and the applicable safe harbor factors. See **Exhibit B, Section 31(e)(iv)**.

For each of the above, please limit your search for responsive records only to the One Campus Martius Project. I am not seeking records relating to any other project contemplated by the Amended Reimbursement Agreement.

Pursuant to MCL 15.234(1)(c), I respectfully request this data be provided to me in an electronic format, to the e-mail address listed below.

If the documents I have requested are not disclosable in their entirety, I request that you release all nonexempt portions of the documents that may be segregated and all parts of the documents that can be rendered disclosable by redaction. As to any portion of the documents that you withhold, *please state with specificity the legal and factual basis for withholding such portion, as well as the nature of the information being withheld*. If non-exempt material can be separated from exempt material, the Department is responsible for doing so. *Herald Co, Inc v Ann Arbor Public Schools*, 224 Mich App 266, 275 (1997). This includes identifying those records that are being withheld, or the nature of any information being withheld. *Id.* Specific citations to the precise portions of FOIA justifying an exemption are also required. MCL 15.235(5)(a)-(c); *Peterson v Charter Township of Shelby*, 2018 WL 2024578 (Mich Ct App). Further, if no responsive documents exist for a particular portion of this request, please clearly identify which portions of this request have been denied for that reason.

Please contact me if the total cost of this request will exceed \$500.00, or if I can clarify any portion of this request to simplify the production of records or otherwise limit the expense or difficulty of fulfilling this request. I can be reached at 313-378-5460, or by email at [jcreindl@freepress.com](mailto:jcreindl@freepress.com).

Sincerely,

J.C. Reindl, Reporter  
On behalf of the Detroit Free Press  
4240 Cass Avenue  
Apartment 304  
Detroit, MI 48201  
[jcreindl@freepress.com](mailto:jcreindl@freepress.com)

# **REIMBURSEMENT AGREEMENT**

by and among

**CITY OF DETROIT BROWNFIELD  
REDEVELOPMENT AUTHORITY,**  
a public body corporate;

**MICHIGAN STRATEGIC FUND,**  
a public body corporate and politic;

**MICHIGAN DEPARTMENT OF TREASURY;**

and

**BEDROCK MANAGEMENT SERVICES, LLC,**  
a Michigan limited liability company

for the

**TRANSFORMATIONAL BROWNFIELD PLAN FOR  
THE HUDSON'S SITE, MONROE BLOCKS, ONE  
CAMPUS MARTIUS EXPANSION, AND BOOK  
BUILDING AND BOOK TOWER REDEVELOPMENT  
PROJECTS**

**APRIL 21, 2020**

- b. Within sixty (60) days of receiving the Annual Income Tax Capture Report, if such submission contains the required information and is certified pursuant to Section 12(a) of this Agreement, Treasury shall approve such submission and provide notice to Developer that such submission has been approved.
- c. If Treasury determines that the information provided does not comply with Section 12(a) of this Agreement, Treasury shall, within 60 days of receiving the Annual Income Capture Report, provide notice to Developer of the non-compliance and the information required to comply with Section 12(a) of this Agreement. At any time, Developer may submit a revised Annual Tax Capture Report.

**13. Reporting Procedures for Withholding Tax Capture Revenues**

- a. Developer understands and agrees that Developer is responsible for causing each Employer located within each Project to report the information to Treasury required to calculate Withholding Tax Capture Revenues for each Project, either through a contract or lease requirement with each such Employer, or other similar means. Developer further affirms its intent to include enforcement provisions within the lease or other appropriate instrument, and that such instrument will also require each Employer to confirm to Developer (or its agent) whether such Employer has provided the information to Treasury in accordance with this Section 13.
- b. Within ten (10) days of the end of each calendar year after a Project is completed and occupied and has received Authorization to Commence Reimbursement, Developer shall report to Treasury a list of Employers occupying such Project in the preceding year, which list shall include the address of each such Employer within the Project, each employer's FEIN, and a responsible individual to contact with such employer ("Annual Employer Report"). By agreement of the Parties, this Annual Employer Report shall be deemed to satisfy the requirement in Section 2(yy)(i) of the Act that Developer report the commencement or termination of occupancy of an Employer to Treasury within ten (10) days.
- c. Within thirty (30) days of receiving the Annual Employer Report, Treasury shall send a formal notice (by regular and electronic mail) to each such Employer requesting submission of the withholding tax information identified in Section 13d of this Agreement ("Employer Notice").
- d. Developer shall cause each employer occupying a Project to report the annual amount of withholding tax from individuals employed by such Employer within the Project Site for the preceding calendar year, which report shall include the last four (4) digits of the employee's Social Security number, the employee's name and address, and the total Michigan withholding for the tax year; *provided*, that the value reported by each Employer shall reflect the amount withheld from employees whose principal place of employment was within the Transformational Project Site for the reporting period. Such report is hereinafter referred to as the "Annual Withholding Capture Report."
- e. On or about June 1 of each calendar year that Treasury receives an Annual Employer Report, Treasury shall provide Developer with notice as to the amount of Withholding Tax Capture Revenue for each Project for such year ("Developer Notice").

- f. In the event that Treasury requires additional information, clarification, or correction with respect to a Withholding Tax Capture Report submitted by an Employer, Treasury agrees to work diligently with such Employer to resolve any outstanding issues and, to the extent Treasury is therefore required to delay the reimbursement payment under Section 14 of this Agreement, Treasury agrees to work diligently to minimize any delay that may be required.
- g. To the extent Developer determines it would be beneficial to increase the frequency of Employer reporting to twice per annum, and the Parties agree to implement this increased reporting frequency, the Parties agree that Developer, MSF, and Treasury may do so by a separate agreement that does not constitute an amendment to this Agreement.

**14. Procedures for Reimbursement from Income Tax Capture Revenues and Withholding Tax Capture Revenues**

- a. Upon the issuance of the Authorization to Commence Reimbursement for a Project or distinct phase of a Project, Treasury shall reimburse Developer from available Income Tax Capture Revenues and Withholding Tax Capture Revenues for qualified Eligible Activities in accordance with this Section 14.
- b. Developer understands and agrees that Income Tax Capture Revenues and Withholding Tax Capture Revenues will be available to reimburse Developer for the cost of Eligible Activities only to the extent such revenues are reported to the Treasury in accordance with this Agreement and Act 381.
- c. The amount of Income Tax Capture Revenues attributable to each Project in a given year shall be calculated based upon the Annual Income Tax Capture Report and using the methodology provided in Section 2(y) of Act 381.
- d. The amount of Withholding Tax Capture Revenues attributable to each Project in a given year shall be calculated based upon the Annual Withholding Capture Reports and using the methodology provided in Section 2(yy) of Act 381.
- e. In accordance with the TBP and Act 381, the Income Tax Capture Revenues and Withholding Tax Capture Revenues that are available for reimbursement shall equal fifty percent (50%) of the total Income Tax Capture Revenues and Withholding Tax Capture Revenues, respectively, calculated pursuant to this Section 14; *provided*, however, that during the term of the Renaissance Zone for the Hudson's Site, additional Income Tax Capture Revenues may be available for reimbursement as provided in the Work Plan (with such additional capturable revenues being the portion of income tax revenue above fifty percent (50%) of the total income tax revenue that would have been exempted from taxation under the Renaissance Zone).
- f. Treasury shall track actual Income Tax Capture Revenues and Withholding Tax Capture Revenues against the applicable annual and aggregate limits under this Agreement using an "Income and Withholding Tax Capture Reconciliation Account", which shall be a single consolidated tracking account covering all Projects.
- g. To the extent that the MSF has issued an Authorization to Commence Reimbursement and a Written Determination confirming that Eligible Activities have been qualified for reimbursement for a Project (or distinct phase), on or before July 31st of such year,

# Exhibit B

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MEDC CASE - 363220

**AMDENDMENT**

to the

**REIMBURSEMENT AGREEMENT**

for the

**TRANSFORMATIONAL BROWNFIELD PLAN  
FOR  
THE HUDSON'S SITE,  
MONROE BLOCKS,  
ONE CAMPUS MARTIUS EXPANSION, AND  
BOOK BUILDING AND BOOK TOWER  
REDEVELOPMENT PROJECTS**

**May 3, 2023**

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receiving the Annual Income Tax Capture Safe Harbor Report, provide notice to Developer of the non-compliance and the information required to comply with Section 31(c)(i) of this Agreement. At any time, Developer may submit a revised Annual Income Tax Capture Safe Harbor Report.

- d. If the MSF approves the election of the Safe Harbor Method for the reporting of Withholding Tax Capture Revenues attributable to a Project, the provisions of this section shall replace and supersede the provisions of Section 13 of this Agreement (“Reporting Procedures for Withholding Tax Capture Revenues”) with respect to such Project. In lieu of the reporting procedures in Section 13, the following procedures shall apply:
- i. Within 60 days of the end of each calendar year after a Project is completed and occupied and has received Authorization to Commence Reimbursement, Developer shall report to Treasury the information necessary to calculate Withholding Tax Capture Revenues for such Project for such year in accordance with the Safe Harbor Method of calculation, which information shall consist of the following: a listing of each distinct commercial space that is actively leased or occupied by a tenant or operator, including the square footage and type of each occupied space (utilizing the typologies set forth in the approved Safe Harbor Application for such Project), and evidence of the active leases or operating agreements for each such space. Such report (hereinafter referred to as the “Annual Withholding Tax Capture Safe Harbor Report”) shall be certified by the Developer.
  - ii. Within sixty (60) days of receiving the Annual Withholding Tax Capture Safe Harbor Report, if such submission contains the required information and is certified pursuant to Section 31(d)(i) of this Agreement, Treasury shall approve such submission and provide notice to Developer that such submission has been approved.
  - iii. If Treasury determines that the information provided does not comply with Section 31(d)(i) of this Agreement, Treasury shall, within 60 days of receiving the Annual Withholding Tax Capture Safe Harbor Report, provide notice to Developer of the non-compliance and the information required to comply with Section 31(d)(i) of this Agreement. At any time, Developer may submit a revised Annual Withholding Tax Capture Safe Harbor Report.
- e. If the MSF approves the election of the Safe Harbor Method for the calculation and reimbursement of Income Tax Capture Revenues and Withholding Tax Capture Revenues attributable to a Project, the provisions of this section shall replace and supersede the provisions of Section 14 of this Agreement (“Procedures for Reimbursement from Income Tax Capture Revenues and Withholding Tax Capture Revenues”) with respect to such Project. In lieu of the

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reimbursement procedures in Section 14(a)-(e), the following procedures shall apply:

- i. Upon the issuance of the Authorization to Commence Reimbursement for a Project or distinct phase of a Project subject to the Safe Harbor Method, Treasury shall reimburse Developer from available Income Tax Capture Revenues and Withholding Tax Capture Revenues for qualified Eligible Activities utilizing the Safe Harbor Method in accordance with this Section 31(e).
- ii. Developer understands and agrees that Income Tax Capture Revenues and Withholding Tax Capture Revenues will be available to reimburse Developer for the cost of Eligible Activities only to the extent the Developer reports the information required to conduct the Safe Harbor Method calculation to the Treasury in accordance with this Agreement and Act 381.
- iii. The amount of Income Tax Capture Revenues attributable to a Project in a given year shall be calculated based upon the Annual Income Tax Capture Safe Harbor Report whereby, as provided for in Section 2(y)(iii) of Act 381, the MSF shall multiply the number of residential units that are leased or sold within such Project by (x) the imputed safe harbor household income per unit, (y) the personal income tax rate in effect in the applicable tax year, and (z) the applicable safe harbor factor, all as set forth in the approved Safe Harbor Application, to arrive at the annual amount of Income Tax Capture Revenues attributable to such Project.
- iv. The amount of Withholding Tax Capture Revenues attributable to a Project in a given year shall be calculated based upon the Annual Withholding Tax Capture Safe Harbor Report whereby, as provided for in Section 2(z)(iv) of Act 381, the MSF shall divide the usable square footage of each type of commercial space that is actively leased or occupied by a tenant or operator by (x) the applicable safe harbor square footage per employee, then multiply by (y) the applicable safe harbor employee income, (z) the personal income tax rate in effect in the applicable tax year, and (zz) the applicable safe harbor factors, all as set forth in the approved Safe Harbor Application; and shall then sum the resulting amount for each type of commercial space to arrive at the annual amount of Withholding Tax Capture Revenues for all commercial spaces for such Project.
- v. In accordance with Act 381 and the TBP, the Withholding Tax Capture Revenues that are available for reimbursement shall equal fifty percent (50%) of the total Withholding Tax Capture Revenues calculated pursuant to this Section 31.
- vi. In accordance with Act 381 and the TBP, as amended via MSF Resolution 2022-126, which resolution is attached to this Amendment as Amendment

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Exhibit 2, the Income Tax Capture Revenues that are available for reimbursement shall equal one hundred percent (100%) of the total Income Tax Capture Revenues calculated pursuant to this Section 31.

- vii. For avoidance of doubt, the reimbursement policies and procedures set forth in Section 14(f)-(m) of this Agreement remain unaltered by this section and apply equally if and when using the Safe Harbor Method, provided that any reference to "actual" Income Tax Capture Revenues and Withholding Tax Capture Revenues shall be understood to mean the actual amount determined through the Safe Harbor Method.

- 4. The Reimbursement Agreement is amended by adding a new Section 32 as follows:

**32. Additional Time for Reporting and Certification of Certain Eligible Activities and Tax Capture Revenues**

- a. The Parties acknowledge and agree that the pendency of an amendment petition may cause a delay in Developer submitting the formal reports required under Section 5 ("Reporting and Certification of Sales and Use Tax Exemption"); Section 6 ("Reporting and Certification of Eligible Activities for Reimbursement"); and Section 7 ("Procedure for Reimbursement Using Construction Period Tax Capture Revenues") of this Agreement.
- b. The Parties further agree that all reports required under Section 5, Section 6, and Section 7 of this Agreement which would otherwise have been due prior to the execution of the Amendment that added this section shall be considered timely submitted if submitted within 120 days of the date of execution of the Amendment that added this section.

- 5. Section 21a of the Reimbursement Agreement is hereby amended as follows:

- a. The Developer agrees to pay to MSF the "Annual MSF Administrative Fee" in the amount of \$110,892.00 on or before June 30th of each year. The first Annual MSF Administrative Fee is due on or before June 30, 2020. The Parties acknowledge and agree that the Annual MSF Administrative Fee shall cover the administrative expenses of both Treasury and MSF and will be allocated by and between MSF and Treasury consistent with the Memorandum of Understanding between MSF and Treasury ("MOU"). The Annual MSF Administrative Fee shall remain in effect until the completion of reimbursement from Construction Period Tax Capture Revenues, Income Tax Capture Revenues, and Withholding Tax Capture Revenues.

*[Signatures follow on next page]*

# Exhibit 4: May 24, 2025 Treasury FOIA Denial

RECEIVED by MCCOC 9/4/2025 3:28:40 PM

## Delie, Steve

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**From:** Delie, Steve  
**Sent:** Monday, June 30, 2025 11:37 AM  
**To:** Delie, Steve  
**Subject:** FW: Detroit Free Press FOIA request (Reindl)  
**Attachments:** 3-17-2025 Freep FOIA.pdf

**From:** Robert, Carla M. (Treasury) <[RobertC@michigan.gov](mailto:RobertC@michigan.gov)>  
**Sent:** Monday, March 24, 2025 8:41 PM  
**To:** Reindl, John <[jcreindl@freepress.com](mailto:jcreindl@freepress.com)>  
**Cc:** Dzurka, Ashley (TREASURY) <[DzurkaA@michigan.gov](mailto:DzurkaA@michigan.gov)>  
**Subject:** RE: Detroit Free Press FOIA request (Reindl)

You don't often get email from [robertc@michigan.gov](mailto:robertc@michigan.gov). [Learn why this is important](#)

Mr. JC Reindl, Reporter  
Detroit Free Press  
4240 Cass Ave., Apt. 304  
Detroit, MI 48201  
c/o: [jcreindl@freepress.com](mailto:jcreindl@freepress.com)

Dear Mr. Reindl:

This notice responds to your March 17, 2025, email (below), and letter (copy attached), received in the Department of Treasury (Treasury) on March 18, 2025, requesting information under the Freedom of Information Act (FOIA) MCL 15.231 *et seq.*

You have requested records pertaining to One Campus Martius Project; specifically, that which you describe as:

1. For the years 2020-2025:
  - a. A copy of the "Annual Withholding Capture Reports" for the One Campus Martius Project located in Detroit, Michigan, developed by Bedrock Management Services. For your convenience, these reports were required under Section 13 of the Reimbursement Agreement between Bedrock Management Services, LLC ("Bedrock"), the City of Detroit Brownfield Redevelopment Authority, the Michigan Strategic Fund and the Michigan Department of Treasury ("Treasury"). See **Exhibit A, Reimbursement Agreement, Section 13(d)**.
  - b. A copy of the "Annual Employer Reports" for those employers occupying the One Campus Martius Project during the aforementioned period, as described by Section 13(b) of the Reimbursement Agreement. See **Exhibit A, Section 13(b)**.
  - c. A copy of the "Developer Notice" sent by Treasury to Bedrock for the aforementioned period, as required by Section 13(e) of the Reimbursement Agreement. See **Exhibit A, Section 13(e)**.
2. For the years 2023-2025:
  - a. A copy of the "Annual Withholding Tax Capture Safe Harbor Report" submitted by Bedrock to Treasury that contains the information necessary to calculate Withholding Tax Capture Revenues for the One

Campus Martius Project for the aforementioned years, as required by Section 31(d)(i) of the Amended Reimbursement agreement. See, **Exhibit B, Section 31(d)(i)**.

- b. To the extent they exist, a copy of any notices provided by Treasury to Bedrock detailing non-compliance with the requirements of Section 31(d)(iii) for the aforementioned years, along with any revised “Annual Withholding Tax Capture Safe Harbor Reports” as described by that section. See **Exhibit B, Section 31(d)(iii)**.
- c. A copy of any reports relating to the One Campus Martius Project which contain the calculation for determining the amount of “Withholding Tax Capture Revenues” attributable to the One Campus Martius project, including the useable square footage of each type of commercial space that is actively leased or occupied by a tenant or operator, the applicable safe harbor square footage per employee, the applicable safe harbor employee income, the personal income tax rate in effect in the applicable tax year, and the applicable safe harbor factors. See **Exhibit B, Section 31(e)(iv)**.

Your request is denied.

Please be informed that the purpose of the FOIA is to provide the public with access to existing, non-exempt public records of public bodies.

Section 13(1)(d) of the FOIA, MCL 15.243(1)(d), exempts from disclosure records or information specifically described and exempted from disclosure under another statute. Sections 28(1)(f) and (2) of the Revenue Act, MCL 205.28(1)(f) and (2), prohibit FOIA disclosure, under penalty of law, of any facts or information obtained in connection with the administration of a tax, or information or parameters that would enable a person to ascertain the audit selection or processing criteria of the Department, for a tax administered by the Department. Treasury can provide you or an authorized representative your own tax records upon request, but Treasury cannot by law provide you this same information pursuant to FOIA, and Treasury can never provide you with any audit selection criteria or related information pursuant to FOIA. Tax records, and all tax-related information, are not public records and cannot be publicly disclosed or provided under the FOIA.

Accordingly, any records or information which may exist in Treasury falling within the scope of your request would be exempt from public disclosure.

You may wish to submit a request to the Michigan Economic Development Corporation/Michigan Strategic Fund at [medcfoia@michigan.org](mailto:medcfoia@michigan.org), as they may have records responsive to your request.

As to the denial of the FOIA request, Treasury is obligated to inform the requester that, under section 10 of the FOIA, MCL 15.240, it may do the following:

1. Appeal this decision in writing to the State Treasurer Rachael Eubanks at [MIStateTreasurer@michigan.gov](mailto:MIStateTreasurer@michigan.gov), or to Michigan Department of Treasury, P.O. Box 30716, Lansing, MI 48909. The writing must specifically state the word “appeal” and must identify the reason or reasons the requester believes the denial should be reversed. Treasury must respond to the appeal within 10 business days of its receipt. Under unusual circumstances, the time for response to an appeal may be extended by 10 business days.
2. File an action in the Court of Claims within 180 days after the date of the final determination to deny the request. If the requester prevails in such an action, the court is to award reasonable attorney fees, where applicable, costs, and disbursements, and possible damages.

Treasury's FOIA procedures and guidelines can be accessed at: [Michigan Department of Treasury Freedom of Information Act Procedures and Guidelines](#).

Sincerely,

**Carla M. Robert**

FOIA Coordinator  
Office of Communications  
Michigan Department of Treasury

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**From:** Reindl, John <[jcreindl@freepress.com](mailto:jcreindl@freepress.com)>  
**Sent:** Monday, March 17, 2025 4:09 PM  
**To:** MIStateTreasurer <[MIStateTreasurer@michigan.gov](mailto:MIStateTreasurer@michigan.gov)>  
**Subject:** Detroit Free Press FOIA request

I hereby submit the following Freedom of Information Act request, attached:

J.C. Reindl, Reporter On behalf of the Detroit Free Press  
4240 Cass Avenue Apt. 304  
Detroit, MI 48201  
[jcreindl@freepress.com](mailto:jcreindl@freepress.com)  
313-378-5460