PREPARED FOR THE RESIDENTS OF SALINE TOWNSHIP AND WASHTENAW COUNTY

# The Oracle Tax Abatement Application in Saline Township

## Timeline, Evidence, Legal Framework, and Recommended Actions under Public Act 198

PRELIMINARY DRAFT For discussion and public comment — subject to revision and counsel review.

On May 19, 2026, Oracle America Cloud Services, LLC applied to Saline Township for a twelve-year, 50% property-tax abatement on a claimed $43.1 billion investment at the Related Digital / Oracle / OpenAI data center campus under construction off West Michigan Avenue. **This revision follows two Board votes.** At its first vote (noticed for July 14), the Board unanimously approved the exemption limited to the consent judgment's original $4.8 billion scale, with a clawback; on July 17, at a special meeting — after special counsel warned that the limitation violated the consent judgment and PA 198 and threatened suit and consequential damages — the Board voted 5–0, before public comment, to rescind the limitation and adopt the full application. This document assembles the evidence: a dated timeline of construction and permitting from public and FOIA records; the governing statutes, State Tax Commission guidance, and verified case law; an inventory of every document collected to date; an examination of special counsel's stated arguments; the open questions the record does not yet answer; and concrete recommended actions. Its central conclusions are unchanged by the votes: the application's statutory timeliness is seriously in doubt, the consent judgment does not compel approval of this application, and the approval now sends the dispute to the State Tax Commission — where this record should follow it.

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MATTER PA 198 IFEC application of Oracle America Cloud Services, LLC · received May 19, 2026

PROJECT "Project Mitten" / "The Barn" · 974 MW campus · RD Michigan Property Owner I LLC

DECISION Board approvals July 14 and July 17, 2026 · next: State Tax Commission review

A Reliance and Disclaimer follows on page 2. Source documents are inventoried in Section 5 and preserved in the project evidence archive; every date and quotation herein carries a source.

# Reliance and Disclaimer

This document is a desk study based on public records, records produced under the Michigan Freedom of Information Act, court filings, rating-agency publications, and documents furnished by Saline Township residents. Every factual assertion is sourced to an identified document or publication; where a fact rests on a document not yet independently obtained (for example, county permit files described secondhand), that limitation is stated rather than papered over.

Nothing here constitutes legal advice, accounting advice, or a professional opinion on Michigan law. The author is not a licensed attorney; nothing herein is legal advice or creates an attorney–client relationship. The legal questions identified here — above all, what constitutes "commencement of construction" under MCL 207.559(2)(c), and the enforceability of consent judgment paragraph 14 — are open questions that must be evaluated by qualified Michigan counsel before any party acts in reliance on this report.

Bommarito Consulting LLC prepared this report at its own expense, without commission, contract, or grant from Oracle, Related Digital, Blackstone, Saline Township, or any party supporting or opposing the project or the abatement.

The evidence archive underlying this report — including the FOIA production, the Moody's publications, the Michigan Treasury database captures, and the extracted correspondence — is inventoried in Section 5, with the collection and verification steps described for each item so that any reader can re-trace them.

# Contents

# 1 Executive Summary

On May 19, 2026, Oracle America Cloud Services, LLC ("OACS") filed an application with the Saline Township Clerk for an Industrial Facilities Exemption Certificate ("IFEC") under Public Act 198 of 1974 [1]. The application seeks a 50% reduction of real and personal property taxes for twelve years following completion of construction on a claimed \$43.1 billion investment — \$9.92 billion of leased real property improvements and \$33.18 billion of machinery and equipment — at the Related Digital / Oracle / OpenAI data center campus under construction off West Michigan Avenue ("Project Mitten"; publicly, "The Barn"). After a packed July 8 hearing, the Township Board deferred action 5–0 to a special meeting on July 14, 2026 [2, 3]. Under MCL 207.556, the Board was required to approve or disapprove by resolution within 60 days of the Clerk's receipt — approximately July 18, 2026 — with written reasons required for a disapproval.

> **Update — July 18, 2026, after two votes.**
> **July 14 — the first vote.** The Board unanimously approved the IFEC, but limited it to the consent judgment's original Exhibit D scale and attached a clawback provision. Related Digital's spokesperson responded that the company was "evaluating the validity of the Board's actions" [4].
> **July 17 — the reversal.** At a special meeting, special counsel David Landry told the Board the limitation was "a violation of the consent judgment … also a violation of Public Act 198," asserted that "Related Digital submitted an executed application on May 18, 2026," and warned that failing to correct it would bring suit, fee awards, and "consequential damages … easily … in excess of a million dollars" — requiring the Township "to assess the residents." The Board then voted 5–0 — before public comment, in the meeting's first seventeen minutes — to rescind the limitation and adopt "the May 18th, 2026 application" [5, 6]. A Washtenaw County Commissioner thereafter objected "officially" on the record for an affected taxing jurisdiction.
> **Why this report still disagrees that approval was required.** The judgment's approval machinery attached to the *Developer's* agreed Exhibit D application, on a step-chain that expired October 31, 2025 with time expressly "of the essence" — and Treasury's records confirm no such application was ever filed. What arrived seven months later was a different application, at nine times the agreed amount, from a tenant the judgment excludes from Developer obligations; and every step is conditioned "all in compliance with applicable law" — a settlement cannot compel a board to approve what the statute says it *shall not approve*. The May 18/Related attribution itself conflicts with the Form 1012 of record (Oracle, received May 19); each answer breaks a different leg of the stated rationale (Section 6.8). The Board faced litigation risk either way; what it did not face was a legal obligation to approve this application.
> **What likely comes next.** The approval is not a certificate: the State Tax Commission must independently determine qualification — including the six-month rule — against the county's own permit record, and historically reduces amounts that do not qualify; this record should be filed with its Property Services Division. The County holds its own levers (a Commissioner's objection is on the record; the §94cc sales-tax exemption requires each affected local unit's approving resolution — never requested). Revocation under MCL 207.565(2) remains available; the consent-judgment questions can go to independent counsel and, if warranted, the retained-jurisdiction court; and SB 793 is pending in the House. The findings below are unchanged by the votes.

THE BOTTOM LINE

**The rule.** The statute allows this abatement only if construction of the facility commenced after **November 19, 2025** — six months before the application was filed. The applicant parties say construction commenced February 6, 2026.

**The record.** Washtenaw County's own permit record lists **October 1, 2025 in past-tense fields** — erosion control "Installed," the gravel entrance "Installed," "Land Cleared or Excavation Started," sediment ponds "Installed," "Road Constructed" — across a 383-acre grade change. Those are nearly the same activities the consent judgment itself enumerates under "Commencement of Construction," and even the record's most conservative answer ("Has activity started? Yes — 11/17/2025") precedes the cutoff. **Related's own October 2025 wetland application calls that fall grading "Phase 1" of "the construction of an enterprise data center."** The timeliness question is thus decided by government records and the developer's own filings, not resident testimony.

**The open question — and the trap.** The one genuine uncertainty is legal, not factual: no Michigan court has decided whether site work "commences construction of the facility" under this statute. But the applicant parties are trapped either way. If the fall 2025 earthwork *was* construction, the application came too late. If it was *not*, it was performed for ten weeks without township zoning approval and without the performance bond the consent judgment required "prior to commencement of construction." Whichever way the word is read, one of their own documents contradicts their position.

### Finding 1

**The application's timeliness under MCL 207.559(2)(c) is seriously in doubt.** The statute forbids approval unless "commencement of the … construction of the facility occurred not earlier than 6 months before the filing of the application" — here, November 19, 2025. The developer's lobbyist told EGLE in writing in August 2025 of "the need to start site work in October on buildings not impacted by wetlands"; the county's own permit record (SESC2025-0405, captured July 13, 2026) lists **October 1, 2025** in past-tense fields — erosion control "Installed," gravel drive/entrance "Installed," "Land Cleared or Excavation Started," sediment ponds "Installed," "Road Constructed" — across a 383-acre grade change, and separately answers "Has activity started? Yes — **11/17/2025**," a most-conservative fallback that *still* precedes the cutoff; the developer's own October 25, 2025 permit narrative calls the fall grading "Phase 1" of "the construction of an enterprise data center"; EGLE granted a hardship waiver on October 17, 2025 "to begin installation of Project Mitten"; a November 17, 2025 federal wildlife filing describes "final mass grading"; EGLE logged a citizen complaint of "ongoing" clearing and grading on November 26, 2025; and the Township's own advisory-committee log records a crane, staged trucks, and construction-trailer lighting on December 10, 2025. Whether that activity is "commencement of construction of the facility" is an open question of Michigan law (Section 4) — but the factual record of substantial pre-cutoff site activity is the government's own.

### Finding 2

**The consent judgment does not compel approval of *this* application.** Paragraph 14 of the consent judgment obligated the Township to approve the "agreed-upon form" of application attached as Exhibit D — to be executed by the *Developer*, with all materials transmitted to the State Tax Commission "in all events no later than October 31, 2025," time being of the essence (¶25). No such application was ever filed; Michigan Treasury's records confirm that no IFEC application or certificate exists for this property (Section 5). The application actually filed came seven months later, from a different entity — a tenant the consent judgment expressly excludes from Developer obligations absent written assumption (¶23), with no third-party enforcement rights (¶29) — at nine times Exhibit D's cost ($43.1 billion versus $4.811 billion).

### Finding 3

**The Board's discretion cannot be contracted away.** The power of taxation "shall never be surrendered, suspended or contracted away" (Const 1963, art 9, §2). PA 198 abatement proceedings create no contractual entitlement (*Charter Twp of Ypsilanti v General Motors Corp*, 201 Mich App 128 (1993)); local abatement consent is a discretionary legislative act that courts will not second-guess (*Bendix Safety Restraints Group v City of Troy*, 215 Mich App 289 (1996)); and MCL 207.559(2) directs that the local unit "shall not approve" — and the State Tax Commission "shall not grant" — a non-compliant application. No settlement can waive a statutory disqualification, because the certificate issues from the STC, not the Township.

### Finding 4

**The leased-property posture requires proof that has not been produced.** The real property is leased from RD Michigan Property Owner I LLC — an SPV whose ultimate equity is 90% Blackstone-affiliated funds and 10% Related Digital [7]. Under MCL 207.552(7) and *Delta Business Center, LLC v Delta Charter Twp* (Mich Ct App, published June 20, 2019), a lessee-applicant must hold and prove *direct* ad valorem tax liability; STC guidance adds that taxes paid "as additional rent" are "not acceptable," and that the lease must run the full abatement term. Moody's describes the Oracle leases as triple-net, with "all operating costs, including all utilities … recovered from the Tenant" [7]. The lease's tax provisions must be produced and examined before any vote.

### Finding 5

**The claimed equipment installation date is facially impossible, though the amount is plausible.** The application states that installation of $33.18 billion of machinery and equipment began February 6, 2026 — the same date as the general contractor's notice of commencement — but the first structural steel was not placed until late March 2026 and the first data hall is not scheduled for service before early 2027 [8, 7]. Market benchmarks ($30–35 million per MW of IT load) make $33.18 billion plausible in magnitude for a 974 MW campus; the vulnerability is the *date*, and the absence of any means of verifying that the equipment will be Oracle-owned, Oracle-paid property installed at this facility — particularly given Oracle's disclosure of $75 billion in "bring your own hardware or prepaid" customer arrangements [9].

Finding 6

**The numbers presented to the public have been mutually inconsistent at every stage.** Four totals in seven months: $4.811 billion (consent judgment Exhibit D, October 2025); "$7 billion" (public statements, 2025); $16 billion (Related Digital's own April 24, 2026 financing announcement and Moody's $15.975 billion sources-and-uses [10, 7]); and $43.1 billion (the application). The project is financed with $14 billion of 7.5% senior secured notes (roughly $10 billion bought by PIMCO [11]) against a bankruptcy-remote SPV stack whose buildings can be sold individually without lender consent — and whose 90% owner, Blackstone, was never disclosed in the Township process.

Finding 7

**The state sales/use exemption depends on the local abatement decision — not the other way around.** Under the enterprise data center exemption (2024 PA 181/207; MSF program guidelines), the facility may hold its 6% sales and use tax exemption — worth on the order of $2 billion on the claimed equipment — while receiving a PA 198 abatement *only if* the governing body of each affected local unit (township *and* county) approves the property tax benefit by resolution; the same program requires the facility to use "municipal water," which is why consent judgment ¶8.a pre-arranges Township ownership of the private on-site well system. Denying the IFEC does not threaten the state exemption; taking it without the required local resolutions would (Section 6.6).

Finding 8

**Neither vote was final — and the record should follow the dispute to Lansing.** The Board's July 17 approval transmits the application to the State Tax Commission, which must still review the MCL 207.559 qualifications — including the six-month rule — before any certificate issues; the STC historically *reduces* certificate amounts for untimely costs, and MCL 207.565(2) permits later revocation requests. Pending Senate Bill 793 (passed the Senate 26–11 on July 2, 2026) would have abolished the appeal from a local denial — a route the approval mooted. The evidence record assembled here should be filed with the STC's Property Services Division.

The remainder of this report provides the detailed timeline (Section 3), the legal framework inventory (Section 4), the evidence and document inventory (Section 5), the synthesis and analysis (Section 6), outstanding information needs (Section 7), and recommended actions for each audience (Section 8). Appendix A offers draft written findings suitable for adaptation by the Board or for filing as a public comment.

# 2 Background

## 2.1 The project

The project is a hyperscale artificial-intelligence data center campus on approximately 575 acres of former agricultural land along West Michigan Avenue (US-12) in Saline Township, Washtenaw County, Michigan, developed by Related

Digital (an affiliate of The Related Companies) for tenancy by Oracle in support of the Oracle/OpenAI "Stargate" program [10, 12]. Internal project names include "Project Mitten"; the campus is publicly branded "The Barn." Per Moody's pre-sale analysis, the campus comprises three compute buildings of 320 MW critical IT capacity each plus a 14 MW core building (974 MW total), an operations center, and a warehouse, with target ready-for-service dates for the first data halls between February and November 2027 [7]. The tenant has contracted for 1.4 GW of power from DTE Energy; the Michigan Attorney General's challenge to the MPSC's December 2025 approval of those energy-supply contracts remains pending [7, 13].

## 2.2 The parties

| | |
|---|---|
| **LANDLORD / SPV** | RD Michigan Property Owner I LLC ("RDMPO") — bankruptcy-remote borrower with ten subsidiary SPVs and six intermediate holding companies; ultimate equity 90% Blackstone-affiliated funds, 10% Related Digital [7] |
| **TENANT / APPLICANT** | Oracle America Cloud Services, LLC — triple-net leases, 17.5-year initial term plus two 10-year renewals, guaranteed by Oracle Corporation (Baa2, negative outlook); the IFEC applicant [1] |
| **TOWNSHIP** | Saline Township — Supervisor Tom Hammond, Clerk Kelly Marion, Trustee Dean Marion, Trustee Gary Luckhardt (appointed July 8); attorney Frederick Lucas (Castleberry & Lucas) |
| **EPC CONTRACTOR** | Walbridge — its largest project relative to annual revenue; no third-party performance security required [7] |
| **DEVELOPER COUNSEL** | Dykema Gossett PLLC (Alan M. Greene) — counsel to the consent judgment plaintiffs; also spoke for the application at the July 8 hearing [2] |
| **LOBBYING / CONSULTANTS** | MHSA, LLC (Patrick Harrington); Atwell, LLC (environmental permitting) |

## 2.3 The financing

On April 24, 2026, Related Digital announced a $16 billion financing for the campus [10]: approximately $2 billion of equity from Blackstone-affiliated funds and Related, and $14 billion of fully amortizing senior secured notes due 2045 (7.5% coupon, priced at 98.75, placed by Bank of America in a Rule 144A offering; roughly $10 billion purchased by PIMCO-managed funds) [11, 14]. Moody's assigned Baa3 with a negative outlook, driven by Oracle Corporation's own negative outlook as sole-tenant guarantor [15].

Structural features relevant to the Township include:

- **Leverage**: 87.6% debt funding of $15.975 billion total uses (total hard cost $11.911 billion; land $125 million);
- **Distributions during construction**: note proceeds may fund "required REIT distributions and permitted yield-on-equity distributions during construction";
- **Building sales**: individual data center buildings may be sold *without lender consent* provided forecast debt-service coverage remains at or above 1.05x;
- **Thin coverage**: debt-service coverage averages 1.08x for the majority of the amortization period [7].

## 2.4 The consent judgment

The consent judgment (*RD Michigan Property Owner I LLC v Saline Township*, Washtenaw Circuit Court No. 2025-001577-CZ, Judge Julia Owdziej) was entered **October 15, 2025**, resolving the developer's exclusionary-zoning suit after the Board's 4–1 rezoning denial of September 10, 2025 [16]. As relevant here, it:

- authorized "site clearing and grading" and related development activities "immediately upon entry" (¶5, captioned *Commencement of Construction*);
- required a $2 million performance guarantee "prior to commencement of construction" (¶16) — delivered December 18, 2025 per the Township;
- conditioned $14 million of community payments (farmland preservation trust, community investment fund, fire departments) on IDD establishment *and* IFEC approval (¶¶3.l–3.n, 14);
- attached the "agreed-upon form" of IFEC application as **Exhibit D** — listing real property costs of $1,311,000,000 and personal property of $3,500,000,000, applicant line blank, real-property begin date December 25, 2025 — to be executed by the Developer and processed to the State Tax Commission "in all events no later than October 31, 2025" (¶14), with time of the essence (¶25);
- excluded tenants from Developer obligations absent express written assumption (¶23) and barred third-party enforcement (¶29);
- required Township estoppel certificates certifying the Developer's compliance on 15 days' request (¶21); and
- permitted modification only by written agreement of the parties with Board approval and a court order (¶24).

The Township established the Industrial Development District in October 2025 upon the Developer's August 8, 2025 written request (CJ recital m) — a sequence that matters because the district request preceded all documented site work, while the IFEC application machinery of ¶14 was never carried out (Section 6).

# 3 Timeline of Events

Every entry below carries its source; documents are inventoried in Section 5. Entries bearing directly on the statutory commencement question are marked ▶. The critical statutory date is **November 19, 2025**: for the May 19, 2026 filing, MCL 207.559(2)(c) requires that commencement of construction of the facility have occurred no earlier than six months before filing.

## 3.1 2025: permitting, denial, settlement, and site work

| Date | Event and source |
|---|---|
| May 2025 | Related Digital reaches agreement to purchase the site (*Fortune*, May 6, 2026 [12]). |
| Jun 26–30 | Atwell (developer's environmental consultant) and EGLE discuss a Wetland Identification Program for the "big 450-acre site"; EGLE notes the client's "exceptionally aggressive timeline" (FOIA production, pp. 20–21 [17]). |
| Jul 3 | "Project Mitten" pre-application to EGLE; "on a super-fast track" (FOIA p. 19 [17]). |
| Aug 1 | Temporary stream-crossing application submitted to EGLE (FOIA p. 22 [17]). |
| Aug 6 | Landowners petition to terminate the PA 116 farmland agreement (CJ recital l [16]). |

| Date | Event and source |
|---|---|
| Aug 8 | ▶ Developer files written request for an Industrial Development District (CJ recital m) — *before* any documented site work, satisfying MCL 207.554(3)/207.559(2)(b). |
| Aug 14 | Final site plan application (CJ recital n). |
| Aug 20–21 | ▶ EGLE's Kyle Alexander to lobbyist Pat Harrington: applicant "has inquired about doing grading work in unregulated areas of the site *prior to permit issuance* … proceeding at their own risk"; Harrington replies, "We understand that this grading work will be at our own risk," citing "the need to **start site work in October on buildings** not impacted by wetlands to maintain our construction schedule" (FOIA p. 22 [17]). |
| Aug 26 | ▶ EGLE's Jim Bales, written note to the applicant: "EGLE WRD **does not object to you beginning site grading and clearing activities** in non-regulated areas on the site prior to issuance of a 301/303 permit … you will be undertaking these clearing and grading activities at your own risk" (EGLE EnviroPortal note, WRP-046565 file; archival copy pending). |
| Sep 5 | ▶ RD applies to Washtenaw County for soil erosion permit **SESC2025-0405**, "SALINE DATA CENTER PHASE 1B" (county EnerGov record, ApplyDate 2025-09-05 [18]). |
| Sep 10 | Township Board denies rezoning 4–1 (CJ recital o). |
| Sep 12 | RD Michigan Property Owner I LLC and landowners sue (exclusionary zoning, due process) [19]. |
| Sep 24 | ▶ EGLE issues permit WRP-046565 (temporary stream crossings/bridges); developer applies the same day for an air construction waiver "to begin installation of Project Mitten" [17, 20]. |
| Oct 1 | ▶ **The county permit record's activity fields — in past-tense labels — carry this date**: "Project Start Date 10/01/2025"; "Temporary Erosion Control Measures **Installed**"; "Gravel Drive/Entrance **Installed**"; "Land Cleared or Excavation **Started**"; "Detention / Retention / Sediment Ponds **Installed**"; "Road **Constructed**" — all 10/01/2025 (SESC2025-0405 More-Info fields, captured 7/13/2026 [18]). These are, nearly item for item, the activities CJ ¶5 enumerates — site clearing and grading, temporary road improvements, construction traffic staging, and stormwater improvements. An October 1 start is corroborated independently (Harrington's written October plan; the Oct. 30 photo; the Nov. 2 satellite frame; *Planet Detroit*'s "this fall") and precedes the permit's own **Nov. 10 issuance** by six weeks; the certified county file remains outstanding to confirm the entries as as-built (Section 7). |
| Oct 15 | **Consent judgment entered.** ¶5 authorizes site clearing and grading "immediately upon entry" [16]. Same day: the Governor's chief operating officer introduces Related executives to the EGLE Director, asking him to meet "as soon as practical" (FOIA p. 1 [17]). |

| Date | Event and source |
|---|---|
| Oct 16 | EGLE internal (Liz Browne): "EGLE suggestions have been generally overridden or ignored to this point" (FOIA p. 17 [17]). |
| Oct 17 | ▶ EGLE grants a hardship waiver to RDMPO "to allow Related to begin installation of Project Mitten," conditioned: "All construction commenced prior to the issuance of a PTI is entirely at the applicant's own risk" [20]. |
| Oct 2025 | Township establishes the IDD (Clerk's July 7, 2026 statement [21]). |
| Oct 21 | *Planet Detroit*: "Related Digital has said it plans to start work on the data center **this fall**" [19]. |
| Oct 25 | ▶ **Developer's own Phase-2 wetland application narrative** ("Mitten JPA narrative overall project WIP"): "the project is being divided into two phases. **Phase 1 of the project includes only mass grading of the site** while Phase 2 includes construction of the buildings and infrastructure. The Phase 1 mass grading permit application is currently being reviewed by EGLE" — all within "the construction of an **enterprise data center**" (EGLE EnviroPortal, Phase-2 wetland application file; archival copy pending). |
| Oct 30 | ▶ Resident photograph of night work-lighting on site (date reported variously as Oct. 1 and Oct. 30 — **unresolved**; original with metadata needed). |
| Oct 31 | **CJ ¶14 deadline lapses**: no Exhibit D application was ever filed with the Township or forwarded to the State Tax Commission (Treasury records confirm [22]). |
| Nov 2 / Nov 14 | ▶ Sentinel-2 satellite imagery shows vehicles and ground disturbance on site (EOS LandViewer captures). |
| Nov 4 | WXYZ-TV covers the community split; DTE asks regulators to fast-track approval. |
| Nov 10 | ▶ **County issues SESC2025-0405**. The permit record's compliance fields separately answer: "Has activity started? **Yes**. If YES, when did the activity start? **11/17/2025**"; grade change **383 acres** of the 575.19-acre site; dewatering: Yes; work in wetland: Yes; waterway/floodplain: Yes; nearest water: SALINE RIVER, distance 0 (captured 7/13/2026 [18]). The Nov. 17 answer is the record's *most conservative* reading — the fallback if every Oct. 1 field is discounted — and even it precedes the statutory cutoff by two days. |
| Nov 12 | The Gander Newsroom Facebook post documents site activity (The Gander Newsroom, Nov. 12, 2025). |
| Nov 17 | ▶ USFWS technical-assistance letter (project "RD Michigan Property Owner I LLC #2"): current phase is "**final mass grading** of the site followed by build out"; the DKey questionnaire simultaneously answers as if no ground disturbance had begun (FOIA pp. 23–37 [17]). |
| **Nov 19** | **Six-month statutory cutoff** for the May 19, 2026 application (MCL 207.559(2)(c)). |
| Nov 22 | Resident photographs of site work (Jeff R.). |
| Nov 26 | ▶ EGLE District Supervisor Jeff Pierce to Atwell: citizen complaint "regarding the clearing and grading activities **on going** at the site" (FOIA p. 18 [17]). |

| Date | Event and source |
|---|---|
| Dec 1 | EGLE internal: planning "check-in" site visits "in anticipation for more complaints coming in over the next couple of months" (FOIA p. 18 [17]). |
| Dec 4 | Township zoning compliance certificate (construction trailers, fencing) [21]. |
| Dec 8 | ▶ First county SESC *maintenance* inspection requested (SEI-020176-2025; passed Dec. 19) — active earth change under county inspection from early December; seven more monthly inspections follow, all passed [18]. |
| Dec 10 | ▶ **Township's own advisory-committee log**: complaints about a crane on Braun Road; trucks staged on the Michigan Avenue shoulder; "glare from construction trailer entrance lights" [23]. |
| Dec 18 | Performance bond delivered to Township (CJ ¶16 requires it "prior to commencement of construction") [21]. MPSC approves the DTE energy-supply contracts the same day. |
| Dec 19 | First building permits issued [21]. |

## 3.2 2026: permits, financing, application, and hearing

| Date | Event and source |
|---|---|
| Jan 7 | Township log: dirt tracked onto US-12; developer "shut down site on January 9th and 10th," vacuumed truck tire-wash troughs, added a second sweeper truck; one company "dismissed from the project after repeated violations" [23]. |
| Jan 13 / Jan 16 | EGLE issues the final air permit (PTI0000135: 14 diesel generators + firewater pump) and the wetlands permit **WRP 047686** (fill/excavation in wetlands, ∼9 acres, incl. Saline River impacts) [24]. |
| Jan 27 | Oracle America Cloud Services LLC files as a business entity with Michigan LARA (LARA business-entity filing; independent capture pending) — three months *after* the CJ ¶14 application deadline. |
| Feb 4 | Township log frames foundation pours as *upcoming*: "Cement truck traffic will increase to pour concrete batch plant pad and building foundations" [23]. |
| **Feb 6** | General contractor executes a notarized notice of commencement, recorded with the county — the date the Township attorney treats as statutory commencement, and the "begin" date entered for *both* real and personal property on the Form 1012 [21, 1]. |
| Feb 10 | *Michigan Enjoyer* publishes the FOIA'd EGLE/Governor's-office correspondence [25]. |
| Feb 2026 | Land closing reported by the Clerk ("I believe they obtained the property in February"; earlier stated April) [26]. Deed recording dates not yet pulled (Section 7). |
| Mar 18 | Township log: "Finished Compute 1 pylons. Utility and foundation work is underway. About 60% of gravel hauling is complete" [23]. |
| Mar 19–Apr 8 | Four **non-potable dust-control wells** permitted at the site (WELL2026-0080 through -0083; two issued Mar. 25/Apr. 3–8, two pending) — new on-site groundwater withdrawals of interest to the hydrology record [18]. |

| Date | Event and source |
|---|---|
| Late Mar | First structural steel installed (per OpenAI CEO Altman, via Data Center Dynamics) [8]. |
| Apr 24 | $16 billion financing closes: $14B notes (Baa3, 7.5%, ∼$10B to PIMCO) + ∼$2B equity (90% Blackstone / 10% Related). Moody's: "site clearing and initial works have already begun." Related CEO Blau: "Major construction is well underway in Saline Township" [7, 10, 11]. |
| May 11–15 | Aerial press photography of the construction site; MLive: "Construction on the site … **began last fall**"; "By February, [crews] could be seen moving tons of earth" [27]. |
| **May 19** | **OACS files the Form 1012 IFEC application**: real $9,920,200,000; personal $33,177,700,000; total $43,097,900,000; begin dates 2/6/2026; end dates 6/1/2028 and 7/1/2028; real property *leased*; 12 years requested [1]. |
| Jun 1 | Ceremonial groundbreaking ("The Barn") with the Governor, Oracle, OpenAI, and Walbridge — for a project "already under construction" [8]. |
| Jun 17 | Clerk's notice letters to affected taxing units — one month after receipt, versus ¶14's "immediately" (Township letter to the Saline Area Fire Department Board, June 17, 2026). |
| Jul 2 | Senate passes SB 793 (26–11): would define "commencement" as the first building or other trade permit and abolish the STC appeal from a local denial; pending in House Regulatory Reform [28]. |
| Jul 6–7 | Residents press the Board; Clerk (with counsel) responds with the Township's legal position: commencement = Feb 6, 2026; "the application and materials … clearly conform to the statute" [21]. |
| Jul 8 | Packed hearing; Board delays 5–0 to July 14. Attorney Lucas discloses Exhibit D listed "about $4.8 billion"; Related counsel Greene: "It's the same project … same plan"; Ypsilanti Township Supervisor Stumbo: "I don't understand how you could put that in an agreement and it be legally binding" [2, 3]. |
| **Jul 14/15** | **First vote**: the Board unanimously approves the IFEC *limited to the Exhibit D scale*, with a clawback provision (motion Marion, second Luckhardt). Related Digital spokesperson Natalie Ravitz: "We are evaluating the validity of the Board's actions, as well as their legal obligations under the consent judgment" [4]. *Date and amount discrepancies to resolve from certified minutes*: *The Saline Post* dates the vote "Wednesday night" (July 15) and reports "$4.6 billion"; the Board's own July 17 motion references "the July 14th, 2026 Township Board meeting," and special counsel described the cap as "$4.8 billion" [6]. |
| Jul 16 | Board consults "a different lawyer" (Treasurer, July 17: "as we were told yesterday at a meeting from a different lawyer"); the Supervisor states an independent-counsel "process is started" [6]. |

| Date | Event and source |
|---|---|
| **Jul 17** | **Second vote (special meeting, Friday evening).** Special counsel Landry opens: the limitation is "a violation of the consent judgment … also a violation of Public Act 198"; "Related Digital submitted an executed application on May 18, 2026"; refusal risks suit, fees, and "consequential damages … easily … in excess of a million dollars" — "You're going to have to assess the residents." The Board votes 5–0 — *before public comment, in the first seventeen minutes* — to rescind the limitation and adopt "the May 18th, 2026 application … as required by the consent judgment." In public comment, County Commissioner Yousef Rabhi: "I officially object," on behalf of an affected taxing jurisdiction [5, 6]. Counsel's arguments are examined in Section 6.8. |
| **∼Jul 18** | 60-day statutory deadline for Board action (MCL 207.556); *The Saline Post* reports the reversal [5]. This report revised. |
| Next | Clerk transmits the resolution and application to the State Tax Commission, which must independently review the MCL 207.559 qualifications — including the six-month rule — before any certificate issues (Rule 57: received by Oct. 31 → acted on by Dec. 31). |

> The honest counter-record: Michigan Public reported on October 30, 2025 that construction was "expected to begin in early 2026"; the Township's log begins December 10, 2025 and frames *foundation* work as escalating in early February 2026; the air and wetlands permits issued only in January 2026; and Related's spokesperson has said the October waiver "was not actually needed." The factual occurrence of October–December 2025 site activity is not seriously disputable — the fight is over its legal characterization (Section 6).

# 4 Legal Framework Inventory

All statutory quotations below were verified verbatim against legislature.mi.gov (MCL current through 2026 PA 20, retrieved July 13, 2026); case quotations were verified against the official Michigan Appeals Reports bound volumes. Items marked VERIFY await Westlaw/vLex confirmation or KeyCite.

## 4.1 Constitutional provision

**CONST 1963, ART 9, §2** "The power of taxation shall never be surrendered, suspended or contracted away." The anchor for any challenge to consent judgment ¶14's pre-commitment to approve a future abatement.

## 4.2 Public Act 198 of 1974 (MCL 207.551–.572)

**MCL 207.552(2),(5)** "Facility" means a replacement facility, a new facility, or a speculative building; "new facility" means new industrial property to be built in an IDD.

| | |
|---|---|
| MCL 207.552(7) | "Industrial property" includes "**land improvements**, buildings, structures, and other real property, and machinery, equipment, furniture, and fixtures … **whether completed or in the process of construction** comprising an integrated whole"; expressly *excludes* "Land." For leased property, "the lessee is liable for payment of ad valorem property taxes and shall furnish proof of that liability." Note: "construction" and "commencement" are **undefined** in current PA 198. |
| MCL 207.554(3),(4) | An IDD request "shall be filed only in connection with a proposed … new facility, the construction, acquisition, alteration, or installation of or for which **has not commenced at the time of the filing of the request**"; certified-mail notice to owners and a public hearing precede establishment. (Here, the request of August 8, 2025 preceded documented site work — the IDD itself appears sound.) |
| MCL 207.555(1),(2) | "[T]he owner **or lessee** of a facility may file an application … with the clerk"; the clerk must notify the assessor and every ad valorem taxing unit, and the legislative body must afford the applicant, assessor, and taxing-unit representatives "an opportunity for a hearing" before acting. |
| MCL 207.556(1) | The legislative body, "not more than **60 days** after receipt by its clerk of the application, shall by resolution either approve or disapprove"; "If disapproved, **the reasons shall be set forth in writing** in the resolution"; "The applicant may **appeal the disapproval to the commission within 10 days**." Also bars new IFECs for eligible manufacturing personal property after 2021 (data center servers are not EMPP). |
| MCL 207.557(1) | Within 60 days of "an approved application **or an appeal of a disapproved application**," the STC determines whether the facility qualifies "and whether the facility otherwise complies with section 9 and with the other provisions of this act. If the commission so finds, it **shall** issue" the certificate. (Whether the STC can supply a refused local finding is untested.) |
| MCL 207.557A | For facilities exceeding $150 million SEV: up to three staggered 14-year certificates; completion within 6 years of the initial certificate's effective date absent STC extension. |
| MCL 207.559(2)(B) | The district must have been established on a request filed (or the local unit's own initiative taken) "**before the commencement** of the restoration, replacement, or construction of the facility." |
| MCL 207.559(2)(C) | "For applications made after December 31, 1983, the commencement of the restoration, replacement, or construction of the facility occurred **not earlier than 6 months before the filing of the application**." The pre-1984 grace mechanism of (2)(a) is dead; the only surviving escape valves are dated grandfather clauses and (h)(x) (written approval by the defunct MEGA's chairperson). **The local unit "shall not approve" and the STC "shall not grant" a non-compliant application.** |
| MCL 207.563(2) | Automatic certificate termination when the IFT on real property goes unpaid. |

**MCL 207.565** Revocation: holder-initiated (565(1)) or local unit–initiated (565(2), enumerated grounds); **only the STC revokes**; effective December 31 of the revocation year.

**MCL 207.570** Appeals from STC findings/orders proceed under the Administrative Procedures Act (circuit court, 60 days; MCL 24.301–.306).

**MCL 207.571** Certificate transfer to a new owner or lessee only with local-unit *and* STC approval after notice and hearing.

## 4.3 State Tax Commission guidance

**FORM 1012 + INSTRUCTIONS (REV. 09-22)** "Applications and attachments must be received by the local unit of government **within six months of commencement of project**"; required proof of the real-property start: "**Proof of date the construction started (groundbreaking)** … building permit, footings inspection report, or certified statement/affidavit from contractor indicating exact date of commencement"; box 6a: "attach a copy of building permit if project has already begun"; for leased property, a complete executed lease "verifying lessee (applicant) has **direct** ad valorem real and/or personal property tax liability," with the lease running "the full length of time the abatement is granted." [29]

**STC IFE FAQ (REV. 8/21/2018)** Q7–Q8: application "must be filed within six months of the commencement of the improvements." Q19: STC staff *reduce certificate amounts* where "[t]he application was filed more than 6 months after the **start of construction of real property** or the **start of installation of personal property**," or where "the property tax liability is not held by the applicant." Q25: "Any indication that the taxes are being paid 'as additional rent' is **not acceptable**." Q5: once a district exists, the local unit "cannot stop an application … from being submitted, acted upon and given the full right to the appeal process." [30]

**STC RULE 57** Complete applications received by the STC by October 31 are acted on by December 31; later applications processed as staff availability permits — the driver of CJ ¶14's October 31, 2025 deadline.

## 4.4 Verified case law

**CREATIVE INDUSTRIES** *Creative Industries Group, Inc v Dep't of Treasury*, 187 Mich App 270 (1990). The leading §9(2)(c) case: construction began April 2, 1986, application December 9, 1986; denial affirmed. "[U]nless all the requirements, including the six-month deadline, are met an exemption certificate shall not be granted"; exemptions strictly construed against the taxpayer; "[e]quitable relief is not appropriate"; municipal misadvice "cannot be imputed to the tax commission."

**MURCO** — *Murco, Inc v Dep't of Treasury*, 144 Mich App 777 (1985). Timing requirements enforced despite township approval and "somewhat persuasive" equities.

**BENDIX** — *Bendix Safety Restraints Group v City of Troy*, 215 Mich App 289 (1996) (special conflict panel, overruling *Marposs*). "Unlimited discretion" of the local legislative body over abatement consent is constitutional; the remedy for an unhappy applicant "is through the legislative process, not judicial review."

**YPSILANTI V GM** — *Charter Twp of Ypsilanti v General Motors Corp*, 201 Mich App 128 (1993). Abatement statements and proceedings create no contract; promissory estoppel rejected.

**DELTA BUSINESS CENTER** — *Delta Business Center, LLC v Delta Charter Twp* (Mich Ct App No. 343386, published June 20, 2019). "[F]or leased property to qualify as 'industrial property' under the PRIDDA, a lessee must be liable for property taxes and must furnish proof of that liability"; only lessees, not lessors, may hold the IFEC on qualifying leased property.

**HERMAN BRODSKY** — *Herman Brodsky Enterprises, Inc v State Tax Comm*, 204 Mich App 376 (1994). No automatic certificate transfer; landlord who shifted tax liability to tenants was not "aggrieved" under MCL 207.570.

**GREAT LAKES SALES** — *Great Lakes Sales, Inc v State Tax Comm*, 194 Mich App 271 (1992). Scope of qualifying "industrial property" uses. VERIFY Relevant if the data center's qualifying use ("high-technology activity") is contested.

**OAG NO. 6473 (1987)** — A facility whose primary purpose was producing steam/electricity was not "industrial property" eligible for district designation — the qualifying-use analogue. VERIFY

**OPEN QUESTION** — **No published Michigan decision construes what physical acts constitute "commencement of … construction of the facility" under §9(2)(c)** (site preparation versus vertical build). Analogues to brief: Construction Lien Act "actual physical improvement" (MCL 570.1103); zoning vested-rights doctrine. VERIFY

## 4.5 Pending legislation

**2026 SB 793** — Passed the Senate 26–11 on July 2, 2026; pending in House Regulatory Reform. Would define "commencement" as "the date the first building or other trade permit is issued" (demolition excluded; rebuttable only toward a *later* actual start) and would **strike the applicant's 10-day appeal** of a local disapproval. Cuts both ways: the Legislature's felt need to *add* a permit-date definition implies current law is not the permit date (the Senate Fiscal Agency describes the bill as "altering the commencement date"); opponents will cite it as declaratory of administrative practice. [28]

## 4.6 Adjacent statutes

**MCL 205.54EE / 205.94CC** — Data-center sales and use tax exemptions (6%), in two paths: the 2015 "qualified data center" (colocation) exemption and, per 2024 PA 181/207, the "**enterprise data center**" exemption — the apparent fit for a single-tenant facility. Enterprise conditions (MSF guidelines, verbatim in Section 6.6): ≥$250M investment; ≥30 qualified new jobs at ≥150% of the prosperity-region median wage through 2050/2065; **no state or local property tax benefit — expressly including 1974 PA 198 — unless the governing body of each affected local unit (city/village/township/county) approves it by resolution** (MCL 205.94cc(10)(e), verified against current text); **municipal water** "sourced from a municipal water system that has available capacity"; green building certification within 3 years; and clean-energy procurement equal to 90% of forecasted electricity usage. Certificate issued by the Michigan Strategic Fund; annual reporting; mandatory revocation on noncompliance. [31] CJ ¶13 obligates Township cooperation, including accepting ownership of the private on-site well system if needed to qualify (CJ ¶8.a).

**MCL 24.201 ET SEQ.** — Administrative Procedures Act — the vehicle for circuit-court review of STC decisions.

**MCL 380.1211; MCL 211.903** — School operating (18-mill) and State Education Tax treatment of industrial personal property (generally exempt) — affects the *schools'* share of projected revenue. VERIFY

## 4.7 Case-law searches requested (Westlaw / vLex)

1. `("207.559") /p commenc!` — Michigan courts, Tax Tribunal, and administrative materials: any authority on the six-month rule beyond *Creative Industries* and *Murco*.
2. `"commencement of construction" /s (grading OR clearing OR excavat! OR "site preparation")` in Michigan — zoning vested-rights and Construction Lien Act analogues (MCL 570.1103 annotations).
3. `(municipal! OR township) /s (bargain! OR contract! OR fetter!) /s (discretion OR "police power" OR legislative)` with abatement/consent judgment terms, paired with Const 1963, art 9, §2 annotations.
4. `"industrial facilities exemption" /p (standing OR aggrieved OR "taxing unit")` — who may challenge an approval, and in what forum.
5. `"207.552(6)" OR ("industrial facilities" /s lessee /s "tax liability")` — post-*Delta Business Center* citing references; NNN/additional-rent structures.
6. `"207.565" & (misrepresent! OR false OR inaccura!)` — revocation grounds for certificates issued on inaccurate dates or costs.
7. KeyCite: *Creative Industries*; *Murco*; *Bendix*; *Ypsilanti v GM*; *Delta Business Center*.
8. Legislative history: SB 792/793 committee testimony — does Treasury state whether it currently treats site work or permit issuance as commencement?

# 5 Evidence and Document Inventory

The archive is organized at `saline-data-center/evidence/2026-07-13-intake/` with subfolders for original emails (`emails/`), extracted text (`emails_text/`), extracted attachments (`attachments/`), primary PDFs (`pdfs/`), verification captures (`verification/`), and five research reports (`report_*.md`). Items are grouped below by category; each entry gives a summary and its role in the analysis.

## 5.1 A. Court and settlement documents

**A1 CONSENT JUDGMENT** — *RD Michigan Property Owner I LLC v Saline Township*, No. 2025-001577-CZ, entered Oct. 15, 2025 (`data/consent_judgment.pdf/.txt`). The controlling settlement: ¶5 (site clearing authorized at entry), ¶14 (IDD/IFEC undertakings, Exhibit D, Oct. 31, 2025 deadline), ¶16 (bond before commencement), ¶¶21–25, 29, 36. Feeds Sections 2, 6.

**A2 EXHIBIT D** — Agreed-upon Form 1012 inside A1: applicant blank; real $1.311B; personal $3.5B; total $4.811B; real begin 12/25/2025. The benchmark against which the filed application deviates ninefold.

## 5.2 B. The application

**B1 FORM 1012 (FILED)** — Screenshot of OACS's May 19, 2026 application page 1 (`other/Screenshot 2026-07-12…png`, circulated by the Clerk): real $9,920,200,000 (leased); personal $33,177,700,000 (owned+leased); total $43,097,900,000; begin 2/6/2026 (both); end 6/1/2028 / 7/1/2028; 12 years. **The complete package — itemized equipment list, building permits, lease proof — is the top outstanding request** (Section 7).

## 5.3 C. Regulatory and FOIA records

**C1 "EGLE DOCS" FOIA COMPILATION** — 37 pp. (`pdfs/9781a4ad…pdf`; full read in `report_egle_docs_foia.md`). Eight email items + USFWS letter: the Aug. 2025 "at their own risk" grading exchange; "start site work in October on buildings"; the Governor's-office introduction (Oct. 15, 2025); "EGLE suggestions … overridden or ignored"; the Nov. 26, 2025 "ongoing" clearing/grading complaint; USFWS "final mass grading" letter with internally inconsistent DKey answers. The core commencement evidence.

**C2 EGLE AIR WAIVER** — Oct. 17, 2025 waiver approval letter to RDMPO (documentcloud 27396010): "begin installation of Project Mitten"; construction pre-PTI "entirely at the applicant's own risk." Hardship waivers issue only where waiting would harm the applicant.

**C3 EGLE PTI0000135** — Air permit issued Jan. 13, 2026 (documentcloud 27390988): 14 diesel emergency generators + firewater pump.

**C4 WRP-046565 FILE** EGLE EnviroPortal, ~149 documents including undownloaded `.msg` messages (Aug–Nov 2025) — an open collection task.

**C5 BALES NOTE (AUG. 26, 2025)** EGLE WRD written note to the applicant: "does not object to you beginning site grading and clearing activities in non-regulated areas … prior to issuance of a 301/303 permit … at your own risk" (EGLE EnviroPortal, WRP-046565 file; archival copy pending).

**C6 PHASE-2 JPA NARRATIVE (OCT. 25, 2025)** "Mitten JPA narrative overall project WIP": "Phase 1 of the project includes only mass grading of the site while Phase 2 includes construction of the buildings and infrastructure," within "the construction of an enterprise data center" (EGLE EnviroPortal, Phase-2 wetland application file; archival copy pending). The developer's own words defeat the grading-isn't-construction argument and adopt the "enterprise data center" statutory term.

## 5.4 D. County records (described; to be obtained)

**D1 SOIL EROSION PERMIT** **SESC2025-0405**, "SALINE DATA CENTER PHASE 1B," parcel R-18-19-100-002: applied Sept. 5, 2025; issued Nov. 10, 2025; expires Nov. 10, 2027. More-Info fields: "Has activity started? Yes — 11/17/2025"; activity schedule listing Oct. 1, 2025 for project start, erosion control, gravel entrance, land clearing/excavation, ponds, and road; 383-acre grade change; dewatering/wetland/floodplain all Yes; nearest water SALINE RIVER at distance 0. Eight maintenance inspections from Dec. 8, 2025, all passed. **Captured directly from the county EnerGov portal 7/13/2026** (item I4); certified copy + the as-built-vs-planned clarification still to be requested.

**D2 NOTICE OF COMMENCEMENT** GC's notarized notice executed Feb. 6, 2026, recorded with the county — the Township attorney's claimed commencement date; liber/page needed.

**D3 DEEDS** Deeds vesting title in RDMPO (or RDM LL 1–9 / RDM LL Core LLC) for the eight site parcels — resolves the closing-date question (CJ ¶36 recites construction "will occur after" closing).

## 5.5 E. Financial and market records

**E1 MOODY'S RATING ACTION** Apr. 24, 2026, Baa3 / negative (`pdfs/Rating_Action…pdf`): $14B notes; 974 MW; ownership 90% Blackstone / 10% Related; tenant OACS, guarantor Oracle Corp.

**E2 MOODY'S PRE-SALE REPORT** 10 pp. (`pdfs/Issuer_In-Depth…pdf`): sources/uses $15.975B (hard cost $11.911B, land $125M); SPV org chart; NNN lease terms; RFS dates (first data hall Feb. 1, 2027); "site clearing and initial works have already begun"; building-sale rights at DSCR $\geq$ 1.05x; construction- period distributions.

**E3 RELATED PRESS RELEASE** Apr. 24, 2026: "$16 Billion Oracle Data Center Project"; "Major construction is well underway."

**E4 PE FUNDING BREAKDOWN** 2 pp. sourced summary (PESP/Bloomberg): BofA 144A placement, 7.5% at 98.75, PIMCO ∼$10B.

**E5 PESP WEBINAR DECK** 63 pp. "Data Centers and Private Equity" (Apr. 2026; read in `report_pesp_deck.md`): financing slide, Blackstone platform, Michigan PE projects, STAMP/NY subsidy comparables.

**E6 ORACLE FY2026 10-K** Filed June 22, 2026 (read in `report_oracle_sec_nvidia.md`): capex $55.7B (FCF −$23.7B); $260B future data-center lease commitments; **$75B "bring your own hardware or prepaid" contracts**; no mention of Saline, Stargate, or Nvidia.

**E7 NVIDIA/STARGATE MATERIALS** Resident slide deck + press record: Nvidia's up-to-$100B is cash-for-equity in OpenAI, not chip-in-kind supply to Oracle — the basis for retiring that theory.

## 5.6 F. Township records

**F1 ADVISORY-COMMITTEE LOG** salinetownship.org/data-center-update (archived May 20, 2026): Dec. 10, 2025 (crane, staged trucks, trailer lights); Jan. 7, 2026 (US-12 dirt, tire-wash troughs, contractor dismissed); Feb. 4 (foundations upcoming); Mar. 18 (pylons finished, 60% of gravel hauled). The Township's own contemporaneous construction record.

**F2 TOWNSHIP FAQ** Updated Jan. 28, 2026: publishes Exhibit D's $1.311B/$3.5B figures; "subject to final approval by the State Tax Commission."

**F3 CLERK CORRESPONDENCE** July 6–10, 2026 thread (Eric Greene ↔ Clerk Marion / Supervisor Hammond, counsel drafting): the Township's official legal position — IDD Oct. 2025; commencement Feb. 6, 2026; zoning compliance Dec. 4; permits Dec. 19; bond Dec. 18; revenue >$10M/yr; "we can not deny them." (`emails_text/Wednesday…txt`)

## 5.7 G. Community-collected evidence

**G1 PHOTOGRAPHS** Night-lighting photo (date reported variously as Oct. 1 and Oct. 30, 2025 — **conflict to resolve from the original file**); Nov. 22, 2025 site photos. **EXIF stripped in email transit** — originals with metadata must be recollected if the photographs are to serve as dated evidence.

**G2 SATELLITE CAPTURES** Sentinel-2 frames of Nov. 2 and Nov. 14, 2025 (EOS LandViewer screenshots) showing vehicles/disturbance; better-provenance L2A tiles can be pulled from Copernicus.

**G3 RESIDENT-FORWARDED MATERIALS** Correspondence and exhibits forwarded to the author in July 2026 for purposes of this review — provenance for items G1–G2 and portions of C5–C6; retained in the non-public working archive.

**G4 JULY 17 MEETING RECORDING**

Community-captured video of the July 17, 2026 special meeting (87 min.; the recording begins mid-way through special counsel's opening remarks) with a timestamped, speaker-diarized machine transcript prepared July 18, 2026 (`evidence/2026-07-17-meeting/`, with provenance README) [6]. Source for the verbatim quotations examined in Section 6.8: the May 18/Related Digital attribution, the unsigned-Exhibit-D argument, the 2025-start reading of ¶14, the revenue projections, the damages threat, the adopted motion, and Commissioner Rabhi's on-record objection. *Machine transcript — verify any quotation against the video timestamp before public use.*

## 5.8 H. Press record

**H1–H7**

Planet Detroit (Oct. 21, 2025 settlement; Feb. 24, 2026 pre-permit construction), Michigan Enjoyer (Feb. 10, 2026 FOIA emails), Fortune (May 6, 2026 "moving dirt … since November"), MLive (May 15, 2026 "began last fall"), Sun Times News and WXYZ (July 8–9, 2026 hearing coverage), DCD/CNBC (June 1, 2026 groundbreaking). Full dated quotations in `report_news_timeline.md`.

**H8 THE SALINE POST (POST-VOTE)**

Two articles by editor Tran Longmoore: July 15, 2026 (the first vote: unanimous approval limited to the October 2025 scale; Related "evaluating the validity of the Board's actions") [4], and July 18, 2026 (the July 17 reversal: "Saline Hears Legal Threat, Relents to Oracle's Ask for Maximum Tax Break") [5]. Note: the July 15 article dates the first vote "Wednesday night" and reports "$4.6 billion," while the Board's July 17 motion references "the July 14th, 2026 … meeting" and counsel described the cap as "$4.8 billion" — certified minutes and the adopted resolutions are an outstanding request (Section 7).

## 5.9 I. Verification captures

**I1 TREASURY IFE DATABASE**

Reproducible captures (`verification/ife_*.html`): Saline Township has exactly two IFE records — Xycom (1982-251) and C&M Tool (2003-095), both expired; zero Oracle/Related/RD Michigan records statewide; **no Washtenaw County application received by the STC in 2025–2026 at all**. Confirms the CJ ¶14 machinery was never executed.

**I2 STC CERTIFICATE ACTIVITY + AGENDAS**

All 26 posted 2025–2026 STC certificate-activity PDFs and meeting agendas (`verification/stc_docs/`, `ift_pdfs/`): no Saline/Oracle/ Related item on any docket.

**I3 STATUTES, FAQ, FORM 1012, SB 793**

Source texts and analyses under `verification/pa198/` and `pdfs/STC_IFE_FAQs_2018rev.pdf`; full legal research memorandum in `report_pa198_law.md`.

| | |
|---|---|
| I4 ENERGOV PORTAL CAPTURES | Search results (8 permits matching "Saline data center"), SESC2025-0405 detail/More-Info/Inspections tabs, and raw API JSON (CaseId 1e255416-6629-4f3c-9b17-868cf9803cfb), captured 7/13/2026 via scripted browser; preserved at `verification/energov/` with a provenance README. |

### 5.10 How the documents relate

> The categories interlock: **A2 (Exhibit D)** defines what the Township agreed to approve; **B1** shows what was actually filed; **I1** proves the agreed version never happened. **C1–C4, D1, F1, G1–G2, H** together date construction against the November 19, 2025 statutory cutoff that B1's filing date creates. **E1–E2** supply the ownership and lease facts that trigger the lessee-liability rule, and **E6** supplies the disclosure making equipment-ownership verification a fair demand. **F3** fixes the Township's legal position in writing, and **G4** fixes special counsel's spoken case — the two records against which the STC filing can now be framed.

# 6 Analysis

## 6.1 The commencement question

For a May 19, 2026 filing, MCL 207.559(2)(c) requires that "commencement of the … construction of the facility" have occurred no earlier than November 19, 2025. The six-month test keys to the *first* qualifying act, so even November site work alone would sink the application; October work certainly would.

### 6.1.1 THE TWO-HORN DILEMMA

The Township attorney's position — commencement on February 6, 2026 (the notice of commencement), with December 2025 permits as fallback — cannot be reconciled with the record without creating a second problem:

1. **If** the October–November 2025 clearing, grading, entryway, and temporary-bridge work commenced "construction of the facility," the application is untimely and the Board *shall not approve* it.
2. **If not** — if commencement means vertical construction under building permits — then the developer performed roughly ten weeks of substantial site work before its December 4 zoning compliance certificate, December 19 building permits, and the December 18 performance bond that CJ ¶16 required "prior to commencement of construction"; and the October 1 county-permit work predates even the consent judgment's own ¶5 authorization (entered October 15), on land still zoned agricultural after a 4–1 rezoning denial.

Either horn is a serious problem for the applicant parties; both cannot be avoided simultaneously.

### 6.1.2 THE COUNTY PERMIT RECORD: THREE READINGS, ONE CONCLUSION

The SESC2025-0405 record contains two date sets — the past-tense activity fields at October 1, 2025 and the separate compliance answer "Has activity started? Yes — 11/17/2025." Three internally coherent readings reconcile them, and the application is untimely under each:

1. **As-built reading** (the residents'): the "Installed"/"Started"/"Constructed" fields record what physically existed as of October 1 — matching, nearly item for item, the activities CJ ¶5 enumerates — with the November 17 answer marking a later, additional earth change. Commencement: **October 1**. This reading also means six weeks of earth change before the county permit issued on November 10.
2. **Schedule reading** (the most favorable available to the applicant parties): the October 1 entries are the schedule declared in the September 5 application, and the November 17 answer states the actual start. Commencement: **November 17** — two days before the cutoff. Notably, this reading coheres with the developer's own conduct: its USFWS DKey filing *dated the same day, November 17*, was answered as though ground disturbance had not yet begun. On the developer's own most favorable, internally consistent account — the one it gave two agencies in the same week — earth change began November 17, 2025.
3. **Mixed reading**: an October start declared and in fact carried out (corroborated by the lobbyist's written October plan, the October 30 photograph, the November 2 satellite frame, and contemporaneous reporting), with the November 17 entry recorded later. Commencement: **October**.

**There is no reading of the county's own record under which the May 19, 2026 application is timely.** The only open questions are how early the work began and whether it was permitted when it began — both of which cut against the applicant parties, not for them.

### 6.1.3 BOTH SIDES OF THE LEGAL QUESTION

**For "site work = commencement":** the statutory text defines the facility's industrial property to include "land improvements … whether completed or in the process of construction" (MCL 207.552(7)) — a permanent access entryway and mass-graded building pads are land improvements; the developer's own August 2025 email ties the October work "on buildings"; **the developer's own October 25, 2025 permit narrative** describes "Phase 1 of the project" — "only mass grading of the site" — as one of two phases of "the construction of an enterprise data center" (its own words defeating the grading-isn't-construction position); **the county's own permit record** (SESC2025-0405) lists **October 1, 2025** in past-tense fields ("Installed," "Started," "Constructed") for erosion control, the gravel drive/entrance, land clearing/excavation, detention/sediment ponds, and road construction across a **383-acre grade change** — and separately answers "Has activity started? Yes — 11/17/2025," a most-conservative fallback still two days before the statutory cutoff. The Oct. 1 items are, nearly one for one, the activities the consent judgment's own ¶5 enumerates as immediately authorized "development activities" — "site clearing and grading, construction of temporary road improvements and construction traffic staging areas, and stormwater improvements" — under the caption "Commencement of Construction" (operative-text weight only, per ¶35; but the parties' own enumeration of what starts first matches what the county record shows starting October 1); the STC's shorthand for the required proof is "groundbreaking"; the Form 1012 instructions speak of "commencement of *project*"; strict construction governs (*Creative Industries*; *Murco*); and the Legislature's pending move to *add* a permit-date definition (SB 793) implies current law is not the permit date. One caution for advocates: do *not* rest the CJ textual argument on ¶5's "Commencement of Construction" caption — ¶35 disclaims headings ("for convenience in reading only") — rest it on the operative text and the vertical-construction contrast in ¶¶3.l–3.m.

**Against:** every proof the STC accepts (building permit, footings inspection, contractor affidavit) measures vertical work; "Land" is excluded from industrial property and grading arguably improves the land; temporary crossings are temporary works; the December permits and February notice of commencement are exactly the documents STC practice contemplates; and no published Michigan case holds that site preparation commences construction. The question is genuinely open — which is itself a reason the Board should not be told the application "clearly conforms."

## 6.2 The consent judgment question

CJ ¶14's approval mandate attached to Exhibit D — the Developer's agreed-form application — on a timetable that expired October 31, 2025, with time of the essence. The comparison between what was agreed and what was filed:

| | Exhibit D (10/15/25) | Filed 1012 (5/19/26) | Ratio |
|---|---|---|---|
| Applicant | *(blank — Developer)* | Oracle America Cloud Services | — |
| Real property | $1,311,000,000 | $9,920,200,000 | 7.6× |
| Personal property | $3,500,000,000 | $33,177,700,000 | 9.5× |
| Total | $4,811,000,000 | $43,097,900,000 | 9.0× |
| Real begin date | 12/25/2025 | 2/6/2026 | — |

A fourth data point (Michigan LARA filing records; independent verification pending): the applicant entity itself, Oracle America Cloud Services LLC, did not file with Michigan LARA as a business entity until **January 27, 2026** — three months after the ¶14 deadline had passed — further confirming that the May 2026 application cannot be the instrument the consent judgment contemplated.

Three independent reasons the mandate does not reach the filed application: (i) it is not the agreed instrument, on any dimension; (ii) the ¶14 machinery lapsed unexercised — Treasury records confirm nothing was ever filed or forwarded; and (iii) Oracle, as a tenant, is outside the CJ's benefited class (¶22), expressly severed from Developer obligations absent written assumption (¶23), and barred from enforcing it (¶29). Layered over all three: art 9, §2, *Ypsilanti v GM*, and *Bendix* make a pre-commitment to exercise future abatement discretion doubtful at its root, and MCL 207.559(2)'s "shall not approve" means no agreement can cure a statutory disqualification. Related's remedy, if it disagrees, lies with Judge Owdziej (¶28) — against the Township, not for Oracle.

The mirror image must be stated honestly: ¶14 makes IFEC approval a condition precedent to the $14 million in community payments. A denial suspends — possibly forfeits — that money. Board members and residents should weigh that openly rather than discover it afterward.

## 6.3 Dispute machinery: may the Township contest facts and classifications in good faith?

A recurring question at the July 8 hearing was whether the Township may push back at all without breaching the settlement. The consent judgment contains **no arbitration or mediation clause**; its dispute machinery consists of good-faith norms, an advisory committee, an estoppel/claimed- defaults mechanism, and retained jurisdiction in the circuit court with fee-shifting. Read together, these provisions do not merely *permit* a good-faith factual dispute — they contemplate one. The operative text follows verbatim.

### 6.3.1 THE FORUM: RETAINED JURISDICTION (¶28)

> *28.* ***Jurisdiction.*** *The Court shall retain jurisdiction of this matter in order to assure compliance with and enforcement of the terms and conditions of this Consent Judgment. The parties agree that the terms of this Consent Judgment may be specifically enforced through mandatory injunctive or other equitable relief.*

The only formal forum is Judge Owdziej's courtroom — and ¶28 runs in both directions. The Township, as a party, may move *proactively* for a declaratory ruling on whether ¶14 reaches the Oracle application at all, rather than waiting to be sued. Given the July 18 statutory deadline, a prompt motion (before or immediately after the vote) is the cleanest way to de-risk either outcome.

### 6.3.2 THE ECONOMICS: GOOD FAITH AND FEE-SHIFTING (¶17)

> *17. **Cooperation.** The parties, their agents, representatives, and employees shall cooperate in good faith with each other and their respective agents, successors, and assigns, in order to carry out the development contemplated in this Consent Judgment … If either party has to seek judicial assistance to enforce the terms of this Consent Judgement, **the prevailing party shall be entitled to recover its reasonable costs and attorneys' fees** incurred in pursuing and/or defending against such action.*

Fee-shifting is the real economic term, and it cuts both ways: a documented, good-faith dispute grounded in the record of Section 3 is protected conduct; a frivolous one is expensive. Note also what good-faith cooperation *is*: demanding the itemized equipment list, the lease tax provisions, and a certified first-work date is cooperation with the statutory process, not obstruction of the development.

### 6.3.3 THE BUILT-IN DEFAULT MECHANISM (¶21)

> *21. **Estoppel.** From time to time, upon fifteen (15) days' written request, the Township shall furnish to Plaintiffs, their lender(s), and/or any other party requested by Plaintiffs, a written certification … confirming, as of the date of the request for the estoppel certification, that: (a) this Consent Judgment is in full force and effect; and (b) to the Township's actual knowledge as of the date of the estoppel, Plaintiffs is in full compliance with the terms hereof **(or, if not, specifying any claimed defaults by Plaintiffs hereunder)**. … **Plaintiffs reserve the right to dispute any claimed default.***

The settlement itself builds in a procedure for the Township to state claimed defaults in writing and for the Developer to contest them — express recognition that the parties anticipated factual disagreement. (A corollary worth running down: the April 2026 note purchasers almost certainly demanded an estoppel certificate; whether the Township certified "full compliance," and with knowledge of what, is a pending records request — Section 7.)

### 6.3.4 THE EVERYDAY CHANNEL (¶13.R)

> *r. **Construction Advisory Committee.** During the course of construction of the Project, the Developer (or its prime construction manager) will meet regularly with an advisory committee consisting of one Township Board or Planning Commission member, the Township planning consultant and one Township resident selected by the Board to discuss, among other things, ongoing and upcoming construction activities, identify any ongoing issues or complaints and **discuss in good faith reasonable steps to address such issues and complaints**.*

This is the committee whose own meeting notes date the site activity (Section 3); it is also the contractually designated first venue for factual disputes — including the commencement-date record — and the Developer is obliged to engage with it in good faith.

### 6.3.5 THE COMPLIANCE CONDITION INSIDE ¶14 ITSELF

Paragraph 14 conditions every step of the abatement machinery on legality — the phrase appears three times:

> *… shall approve, by resolution adopted in open session, an IDD encompassing the Property, **all in compliance with applicable law and required procedures**. … shall schedule the IFEC for Township Board action … **all in compliance with applicable law and required procedures**. At the noticed meeting, the Township shall approve, by resolution adopted in open session, the IFEC application for the Project, **all in compliance with applicable law and required procedures**. … To the extent an abatement agreement is required or requested, the abatement agreement **shall be consistent with the terms of this Consent Judgment**.*

This is the Township's best textual hook: the approval duty is itself conditioned on compliance with applicable law. Disputing whether an application that fails MCL 207.559(2) can lawfully be approved is arguing *within* ¶14, not against it.

#### 6.3.6 PRESERVED RIGHTS AND BOUNDARIES (¶¶30, 24, 4)

> *30. **Delay in Enforcement.** A delay in enforcement of any provision of this Consent Judgment by any party shall not be construed as a waiver or estoppel of the right to eventually enforce the terms hereof.*

> *24. **Amendment/Modification.** Except as described in paragraph 19, this Consent Judgment may be modified only by written agreement of the parties hereto, or their successors in interest, with the requisite approval of the Township Board, and later approved and ordered by this Court.*

¶30 means the Township lost nothing by its silence since October. ¶24 is the renegotiation path if both sides prefer to conform Exhibit D to the project as actually financed — consent plus a court order, not unilateral reworking. The one tempo constraint, ¶4's command that the Township "not unreasonably delay review and action on all applications," governs *permit and approval* processing under the site plan — it does not reach tax administration, and the 60-day clock of MCL 207.556 is in any event a statutory ceiling the Township is honoring.

#### 6.3.7 PROPERTY CLASSIFICATION IS OUTSIDE THE CONSENT JUDGMENT ENTIRELY

> The consent judgment is **silent** on assessment, valuation, and the classification of property as real or personal. Those are the assessor's statutory duties under the General Property Tax Act — classification disputes go to the State Tax Commission (MCL 211.34c), valuation to the boards of review and the Tax Tribunal — and they can no more be contracted away than the abatement discretion itself. An independent third-party review of the classification and cost allocation of the claimed $9.92 billion real / $33.18 billion personal property would not breach the consent judgment; it is outside the instrument's subject matter. The caveat is timing: such a review does not toll the 60-day IFEC clock. The Board must still act by approximately July 18, with the classification work informing the assessment roll and the STC phase rather than the vote itself.

**Bottom line**: a good-faith dispute over the commencement facts, the application's contents, or the property classifications is reasonable under — and in several places invited by — the consent judgment's own machinery: raise it at the advisory committee (¶3.r), state it as a claimed default if an estoppel is requested (¶21), demand the statutory proofs (¶17 good faith), and, if needed, present it to the retained- jurisdiction court (¶28), where the fee-shifting clause protects the well-documented and punishes the frivolous.

### 6.4 The lessee-liability question

The filed application covers *leased* real property. Under MCL 207.552(7), *Delta Business Center*, and the Form 1012 instructions, OACS must furnish the executed lease and prove *direct* ad valorem tax liability for the full certificate term; STC guidance declares taxes paid "as additional rent" unacceptable. Moody's describes the leases as triple-net with all costs "recovered from the Tenant" — the classic pass-through structure. Whether the lease satisfies the direct-liability standard is knowable only from the lease itself, which has not been produced to the Board or assessor so far as the record shows. This is a document demand, not a theory — and it is potentially dispositive of the $9.92 billion real-property half on its own.

## 6.5 The numbers question

Two corrections protect credibility. First, the $33.18 billion equipment magnitude is *plausible*: $34.1M per MW of IT load sits inside reported $30–35M/MW benchmarks, and Oracle's comparable Abilene site reportedly carries ∼$40B of GPUs [9]. Second, the theory that Nvidia supplied chips to Oracle in kind is *unsupported*: Nvidia's announced arrangement is a cash-for-equity investment in OpenAI. Neither "the number is inflated" nor "Nvidia gave them the chips" should be argued publicly.

The supportable attacks are narrower and stronger: (i) the personal-property installation *begin date* of February 6, 2026 is impossible — structural steel first rose in late March 2026 and the first hall reaches service in 2027; the itemized list required by line 6b cannot be accurate as filed; (ii) *ownership and cost verification* — Oracle disclosed $75B of "bring your own hardware or prepaid" contracts, and nothing in the public record lets the assessor confirm the $33.18B is Oracle's own acquisition cost of Oracle-owned property at this site within the certificate window; and (iii) *reliance* — the Township's ">$10M/year after abatement" projection scales linearly with the claimed $43.1B, and equipment taxable value depreciates steeply on STC multiplier tables, so the out-year revenue story degrades even if year one is right.

## 6.6 The sales and use tax dimension

The property-tax abatement has been discussed at the Township as if it were independent of — or even a lesser substitute for — the state sales and use tax exemption. The statutes run the other way: **the state exemption is conditioned on the local abatement decision**, not vice versa.

The consent judgment anticipated the exemption:

> *13. **Sales and Use Tax Exemption Under MCL 205.54ee.** The Township acknowledges that Developer and/or its tenant intends to pursue a sales and use tax exemption for the Project as a qualified data center under the terms of the Michigan General Sales Tax Act, MCL 205.54ee (the "Use Tax Exemption"). The Township agrees to cooperate with the Developer and/or its tenant in seeking approval for the Use Tax Exemption and to execute any documents and approvals required of the Township by applicable State law for approval of the Use Tax Exemption.*

For a single-tenant facility of this kind, the operative path is the "enterprise data center" exemption added by 2024 PA 181/207 (MCL 205.94cc; MCL 205.54ee), administered through a Michigan Strategic Fund certificate with annual reporting and mandatory revocation on noncompliance. Two of its eligibility conditions, quoted from the MSF program guidelines [31], matter directly here:

> *The facility does not receive, and through either December 31, 2050, or December 31, 2065, will not receive any state or local Property Tax Benefit including, but not limited to, property tax benefits available under the General Property Tax Act (1893 PA 206 …), the Michigan Renaissance Zone Act …, **or under 1974 PA 198 (MCL 207.551 to 207.572), unless the Governing Body of each Local Unit of Government affected by the property tax benefit approves the receipt of the Property Tax Benefit by resolution***

> *Upon being placed in service, the facility will use* ***municipal water sourced from a municipal water system*** *that has available capacity to service the facility*

("Local Unit of Government" is defined as "a city, village, township, or county.") The statute itself — MCL 205.94cc(10)(e), added by 2024 PA 181, effective April 2, 2025, and verified against the current MCL text — carries the same two conditions, and two more of local interest: green building certification (e.g., LEED or ENERGY STAR) within three years of operation, and procurement of clean energy "equivalent to 90% of the facility's forecasted electricity usage" — a condition in visible tension with Moody's observation that the campus "will be powered primarily with local fossil fuel based generation."

Four consequences follow.

**First, the dependency runs from the IFEC to the exemption.** A facility holding the enterprise exemption may take a PA 198 abatement *only if* each affected local unit's governing body blesses it by resolution. Denying the IFEC does not threaten the state exemption; *taking* the IFEC without the required local resolutions would. The suggestion heard at the Township — that the developer "gets the sales exemption anyway," so local resistance is futile — inverts the actual statutory structure.

**Second, Washtenaw County holds an unexercised statutory lever.** The county is a "Local Unit of Government affected by the property tax benefit." Whether the Washtenaw County Board of Commissioners has adopted — or has even been asked for — the approving resolution the exemption statute requires is an open question of record (Section 7). If it has not, the applicant parties need the County, not only the Township.

**Third, the municipal-water condition explains consent judgment ¶8.a.** The CJ obligates the Township, on request, to take ownership of the developer's private on-site well system:

> *Water service for the Project shall be provided by an on-site water well system ("Water System"). If requested by the Developer, and* ***if required by the State of Michigan in order for the Developer and/or the Tenant to qualify for Sales and Use Tax exemption the Township shall accept ownership of the Water System*** *… (CJ ¶8.a)*

That is, the parties pre-arranged to relabel a private well field as "municipal water" to satisfy the exemption condition. Whether a township-owned but developer-operated on-site well system is "municipal water sourced from a municipal water system that has available capacity" is a question the Michigan Strategic Fund — and residents with wells in the same aquifer — are entitled to ask. This is where the tax record joins the community's longstanding hydrology concerns.

**Fourth, the stakes dwarf the local abatement.** Six percent use tax on $33.18 billion of equipment is on the order of $2.0 billion, before construction materials — roughly an order of magnitude larger than the present value of the local IFT reduction. The certification, annual reporting, and mandatory-revocation machinery sits with the MSF and Treasury (Form 5726 reporting), which is why Section 8 routes several actions to the State.

Whether an MSF enterprise data center certificate has in fact issued to Oracle, an affiliate, or RDMPO — and on what representations as to the property-tax condition and municipal water — is a priority records request (Section 7).

## 6.7 Procedural posture

With the July 17 approval, the dispute moves to Lansing. The STC still reviews the §9 qualifications before any certificate issues, historically reduces amounts for untimely costs (FAQ Q19), and remains open to a later local revocation request (MCL 207.565(2)). Had the Board denied, Oracle would have had 10 days to appeal — the route

SB 793 would abolish; the approval mooted it. The forum where the commencement record matters most is now the STC's Property Services Division.

## 6.8 The July 17 meeting: special counsel's case, examined

The Board's July 17 reversal followed a seventeen-minute opening statement by special counsel David Landry, delivered and voted on before public comment [5, 6]. Because that statement is now the Township's operative legal theory — and because the working record includes a full recording and transcript of it — each of its claims is examined here against the documents.

### 6.8.1 "SHALL APPROVE ... THE MAXIMUM EXEMPTION" — AND THE UNSIGNED-EXHIBIT-D ARGUMENT

Counsel's central text is real: ¶14 says approve, and says maximum. But his own gloss on Exhibit D sharpens the problem rather than solving it. To answer the ninefold deviation from Exhibit D's $4.811 billion, counsel argued that Exhibit D "wasn't signed by anybody. It didn't even have the name of the applicant," and that the operative trigger is instead "the executed IFEC application *from the developer*. Upon receipt of the executed, signed and completely filled out" [6]. That reading concedes the dispositive point: the trigger is an executed application *from the Developer*. The executed application of record is Oracle America Cloud Services' Form 1012, received May 19, 2026 — a tenant's filing, not the Developer's. Counsel told the Board three times that "Related Digital submitted an executed application on May 18, 2026," and the adopted motion approves "the May 18th, 2026 application" — but no May 18 application from Related Digital has ever been produced publicly, and the attribution conflicts with the document the Clerk circulated. Either there exists a second, unseen application executed by the Developer — which must be produced — or the resolution approves a mischaracterized one. The unsigned-form argument also leaves ¶14's "agreed-upon form" language, the October 31, 2025 step-chain, and ¶25's time-of-the-essence clause unaddressed.

### 6.8.2 "THAT'S IF THEY WANT THE EXEMPTION TO START IN THE YEAR 2025"

Counsel's answer to the ¶14 deadline — that October 31, 2025 mattered only "if they want the exemption to start in the year 2025 ... That's not been violated" — is his first public engagement with the expiration argument, and it is colorable: the date does track the STC's administrative rule that applications received by October 31 are acted on by year-end. But ¶14's text is "in all events no later than October 31, 2025," and ¶25 makes "all time periods ... of the essence." Reading the only date in ¶14 as a soft scheduling preference reads both clauses out of a negotiated judgment. A resident asked the obvious question in public comment: where does the judgment say any other year? It does not.

### 6.8.3 "DEVELOPMENT ACTIVITIES HAD BEGUN, NOT CONSTRUCTION"

Counsel restated the commencement defense in the settlement's vocabulary — ¶5's authorization of "certain development activities immediately upon entry" — and added that the developer "didn't even have permits to do that until Feb[ruary]" [6]. The statutory test is not the settlement's vocabulary (Section 6); the developer's own October 2025 wetland narrative calls the fall work "Phase 1 ... only mass grading" of "the construction of an enterprise data center"; and the permits statement is difficult to reconcile with the record: EGLE issued the stream-crossing permit September 24, 2025 and the air waiver October 17, 2025, and the county issued soil-erosion permit SESC2025-0405 on November 10, 2025 — with an activity-start answer of November 17, 2025 and an activity schedule dated October 1, 2025 (Section 5). February 2026 is the date of the general contractor's *notice of commencement*, not of the first permit.

#### 6.8.4 "NOBODY OBJECTED" — AND THE OBJECTION THAT FOLLOWED

Counsel told the Board the taxing jurisdictions were notified and "Nobody objected," supporting the point with revenue projections — the district library ("about a 1.5 million dollar annual budget") "going to get about $4 million a year," Saline Area Schools "$29 million a year," and $19 million for the intermediate district — offered without source or methodology [6]. Within the hour, Washtenaw County Commissioner Yousef Rabhi stated on the record: "I'm here as a county commissioner … for one of the taxing jurisdictions that will be impacted by this … I officially object to what is being [done] today," enumerating the county's veterans, public safety, mental health, senior services, and general-obligation millages. Whatever the legal weight of a single commissioner's statement, the factual claim that no affected taxing unit objects did not survive the meeting at which it was made. The revenue projections should be requested in writing with their assumptions (Section 7); school operating revenue in particular interacts with the state school-aid formula in ways a gross per-year figure does not capture.

#### 6.8.5 "ACT 198 DOES NOT REQUIRE … EVEN … A PUBLIC HEARING"

Technically framed and rhetorically aimed. The Act requires the clerk to notify the assessor and each affected taxing unit and to afford them an opportunity for a hearing (MCL 207.555(2)); the district-establishment step has its own hearing requirement (MCL 207.554); and general public comment at any meeting is guaranteed by the Open Meetings Act. The comments counsel discounted included the hearing rights the Act does confer — Commissioner Rabhi's appearance among them.

#### 6.8.6 THE DAMAGES THREAT

Counsel warned of suit for violating the consent judgment and the Act, fee exposure, and "consequential damages … easily … in excess of a million dollars" — "How are you going to raise us 1.1 to 1.5 million dollars? … You[']re going to have to assess the residents" [6]. Three observations. First, the consent judgment's own stated remedy is specific enforcement "through mandatory injunctive or other equitable relief" (¶28) plus prevailing-party fees (¶17) — not delay damages. Second, the causal premise is absent: the abatement gates no permit, contract, or delivery; construction has proceeded continuously since fall 2025 and did not pause for either vote, so a smaller tax certificate delays nothing from which "consequential damages" could flow. Third, the threat assumes the Township would lose on the merits — a conclusion that presupposes answers to the ¶14 expiration, applicant-identity, and timeliness questions this report shows are at minimum open. A fee award runs against a losing position taken in bad faith or without support, not against a well-documented good-faith one (Section 6.3).

#### 6.8.7 WHAT ELSE THE MEETING RECORD ADDS

Three items of new substance. *First*, at the first vote the Board attached a clawback provision — which counsel expressly blessed ("that's fine, you can do that") — so the Township's authority to condition its participation on recapture protections is now common ground; what was rescinded was only the amount limitation. *Second*, substantive public testimony strengthened the verification record: a 42-year General Motors property-tax professional (who prepared abatement applications for Ypsilanti Township) testified that no expert had reviewed the $43 billion estimate — "I heard that it was only the lawyer that had reviewed that" — and walked the Board through personal-property mechanics (annual acquisition-cost reporting by year, the depreciation multiplier table, and construction-in-process treatment) that make the certificate's face amount a ceiling, not a bill; a neighboring-township official noted the application's term fields contain blanks, with no visible commitment to the full twelve years. *Third*, the Board itself signaled unresolved counsel questions: the Supervisor stated the Township "did seek out other legal advisement … and we'll be making some changes," and the Treasurer disclosed the Board had met "yesterday" (July 16) with "a different lawyer" — statements consistent with this report's recommendation that the consent-judgment questions receive review by counsel who did not negotiate it [6].

# 7 Information to Request or Search For

Ordered by decision-relevance. Items 1–4 bear directly on the July 14 vote; the remainder support the STC phase and longer-term oversight.

## 7.1 From the Township Clerk (FOIA or counter request)

1. **The complete executed application package** — now doubly urgent after July 17. Special counsel told the Board, and the adopted motion recites, that "Related Digital submitted an executed application on May 18, 2026"; the Form 1012 the public has seen names Oracle America Cloud Services, LLC, received May 19. Request the signature page(s) and date-stamp(s) of every IFEC application received; the itemized machinery/equipment list "with month, day and year of beginning of installation" (line 6b); the project description and cost-summary attachment; and any building permits attached under line 6a. *The single most probative document*: whoever executed it, one leg of the approval's rationale fails (Section 6.8).
2. **Certified minutes and adopted resolutions** of the July 8, July 14/15, and July 17, 2026 meetings — including the first vote's clawback provision and amount limitation as adopted, the July 17 amending resolution, and the correspondence read into the July 17 record; these resolve the "Wednesday/$4.6B" versus "July 14/$4.8B" discrepancies in the press and counsel accounts [4, 6].
3. **The basis for special counsel's revenue projections** stated July 17 (library "about $4 million a year"; Saline Area Schools "$29 million"; $19 million for the intermediate district) — the written analysis, assumptions, and millage-by-millage computation, and whether it accounts for school-aid-formula offsets.
4. **Proof of lessee tax liability**: the executed lease (or abstract) verifying OACS's direct ad valorem liability for the full certificate term, as the Form 1012 instructions require.
5. **Any estoppel certificates** issued under CJ ¶21 (2025–2026) — almost certainly demanded by the April 2026 note purchasers — including what compliance representations the Township signed.
6. **The IDD record**: the August 8, 2025 district request, hearing notice, and October 2025 establishing resolution and minutes.
7. The clerk's MCL 207.555(2) notices to the taxing units and proofs of service; all correspondence with Dykema, Oracle, or Related about the application.

## 7.2 From Washtenaw County

1. **Register of Deeds** (manual pull; online systems are captcha-gated): deeds vesting title in RDMPO or the RDM LL entities for the eight site parcels (R-18-18-400-002/-003, R-18-19-100-002/-005/-006, R-18-19-200-002, R-18-19-300-002) — recording dates resolve the closing question against CJ ¶36; the recorded **February 6, 2026 notice of commencement** (liber/page); the recorded consent judgment.
2. **Water Resources Commissioner / SESC program**: certified copy of the SESC2025-0405 file (the portal capture of 7/13/2026 is in the archive) plus two clarifications the portal cannot answer: (i) whether the October 1, 2025 activity-schedule dates are as-built entries or applicant-planned dates from the Sept. 5 application, and (ii) what "Phase **1B**" refers to — no Phase 1A permit appears in the county system, so where is the mass-grading phase permitted?; all inspection reports (eight maintenance inspections from Dec. 8, 2025) and any enforcement records.
3. Building department (if county-administered): permit applications and issue dates, footing inspection reports, and any stop-work or pre-permit-work notations, December 2025 – March 2026.

## 7.3 From EGLE (FOIA)

1. Atwell's written response to the November 26, 2025 Pierce inquiry about ongoing clearing and grading (referenced but absent from the existing production).
2. The `.msg` correspondence in the WRP-046565 EnviroPortal file, August–November 2025.
3. Site-inspection reports and complaint logs for Project Mitten, October 2025 – February 2026.

## 7.4 From the applicant parties (demands via the Board)

1. A sworn certification that the $33,177,700,000 is **Oracle's own acquisition cost of Oracle-owned property** to be installed at this facility within the certificate period — and whether the Saline contracts sit within Oracle's disclosed $75B "bring your own hardware or prepaid" cohort.
2. A contractor's certified statement of the **actual first date of physical work** on site (the STC's own proof format), reconciled with the October 2025 county permit record.
3. Written confirmation whether Oracle has "expressly assumed in writing" any consent judgment obligations (¶23).

## 7.5 From the State (MSF / Treasury) — sales and use tax exemption

1. **Michigan Strategic Fund**: whether an enterprise data center certificate has issued (or is pending) for the Saline facility to Oracle, an affiliate, or RDMPO; the application, the final written agreement, and the representations made on the property-tax-benefit condition and the municipal-water condition (MSF board agendas/minutes are public; FOIA the rest).
2. **Washtenaw County**: whether the Board of Commissioners has adopted — or been asked for — the resolution approving the facility's receipt of a property tax benefit that the exemption statute requires of "each Local Unit of Government affected."
3. **Treasury**: Form 5726 qualified/enterprise data center exemption reporting touching the facility, and any guidance on whether a township-owned, developer-operated on-site well system qualifies as "municipal water sourced from a municipal water system."

## 7.6 Records to search / monitor

1. **Westlaw/vLex**: the eight searches listed in Section 4 (offer outstanding).
2. **SB 793**: House Regulatory Reform calendar and committee testimony; Treasury's position on current "commencement" practice.
3. **STC dockets**: watch Property Services agendas for the Saline application or appeal; Rule 57 timing (received by Oct. 31 → acted on by Dec. 31).
4. **Original photographs** with EXIF intact (AirDrop/USB, not email or Facebook) — and resolve the night-lighting photograph's date (reported variously as Oct. 1 and Oct. 30) before it is offered as a dated exhibit; Copernicus Sentinel-2 L2A tiles for October 2025 – February 2026 as provenance-grade imagery.
5. **LARA**: independent capture of the Oracle America Cloud Services LLC registration record (filing date, certificate status) — the state search host was unreachable at review time, so an independent capture is still needed.
6. **EGLE EnviroPortal originals** for the Bales Aug. 26, 2025 note and the Oct. 25, 2025 "Mitten JPA narrative" (items C5–C6) — archive the source PDFs with document IDs.
7. Washtenaw Circuit Court docket 2025-001577-CZ for any post-judgment motion by Related.
8. Oracle FY2027 quarterly filings for any Saline/Michigan-specific disclosure; Moody's surveillance reports on the notes.

# 8 Recommendations

**Status after the July 14 and July 17 votes.** These recommendations were written before the Board acted; they are retained as drafted, with their current status noted here. The Board's first vote in substance followed Recommendation 6 (approval bounded to the Exhibit D scale, with a clawback special counsel himself called permissible); its July 17 rescission was taken on the legal theories examined in Section 6.8. Now live: Recommendation 10 (file the record with the STC, which must still pass on qualification) is the primary track; Recommendations 7–8 (the County's hearing rights and its §94cc resolution lever) gained force from Commissioner Rabhi's on-record objection; Recommendation 4's call for independent counsel is partially in motion by the Board's own account ("we did seek out other legal advisement … we'll be making some changes"); and Recommendations 1–3 (the written record, credibility discipline, and the evidence chain) now serve the STC phase. The document demands in Section 7 — above all the executed application package — precede everything else.

## 8.1 For the public and the resident group

### Recommendation 1

**File the record, in writing, before the vote.** Convert the evidence in Section 5 into a written public comment with exhibits (the draft in Appendix A is built for dual use), deliver it to the Clerk for the July 14 minutes, and serve copies on the affected taxing units — Washtenaw County, Saline Area Schools, Washtenaw Community College, and the district library — each of which has independent hearing rights under MCL 207.555(2) and its own revenue stake.

Recommendation 2

**Protect credibility by retiring the weak arguments.** Do not assert publicly that: denial is final (the 10-day STC appeal exists); the Board can unilaterally rework the consent judgment (¶24 requires the parties and the court); on-site substations violate the CJ (substations are not generation); the $33.18B is inflated (it matches market benchmarks); Nvidia gave Oracle the chips (unsupported); the CJ argument rests on ¶5's *heading* (¶35 disclaims headings — use the operative text and the ¶¶3.l–3.m "vertical construction" contrast); the Township can "void" the ¶14 condition yet keep the $14M (the defensible route is the prevention doctrine, raised under ¶28, with counsel); the CJ strips other taxing units' appeal rights (it does not); or that OACS is "not allowed to do business" in Michigan (verify the LARA record — the safe point is the January 27, 2026 filing date). Channel frustration with Township counsel into demands for independent legal review rather than complaints lacking an identified statutory basis, do not offer any dated photograph whose date is unresolved, and say plainly that denial suspends the $14M in CJ payments.

Recommendation 3

**Fix the evidence chain.** Recollect original photographs with EXIF/GPS intact; pull Copernicus Sentinel-2 tiles; obtain certified copies of the county permit records. Email-forwarded, metadata- stripped images will not carry weight at the STC or in court.

## 8.2 For the Township Board

Recommendation 4

**Do not vote on the premise that "we cannot deny them."** Obtain independent counsel (not the CJ-negotiating attorney) on three questions before or at the July 14 meeting: (i) whether the October–November 2025 site work commenced "construction of the facility" under MCL 207.559(2)(c); (ii) whether CJ ¶14 reaches an application nine times Exhibit D filed seven months after the ¶14 deadline by a non-party tenant; and (iii) the lessee-liability proof requirement. *Bendix* protects a reasoned denial; nothing protects an approval the statute forbids. If uncertainty remains, the Township may itself invoke CJ ¶28 and move the retained-jurisdiction court for a declaratory ruling on whether ¶14 reaches this application (Section 6.3) — the fee-shifting clause (¶17) protects a well-documented, good-faith position.

Recommendation 5

**If the Board denies**: adopt written reasons in the resolution (MCL 207.556) on three grounds — untimeliness on the attached evidence record; absence of lessee direct-liability proof; and material deviation from the agreed Exhibit D — and state the denial is without prejudice to a conforming application. Appendix A supplies draft findings.

**Recommendation 6**

**If the Board approves**: bound the approval to the Exhibit D scope ($4.811B) and require a locally-approved amendment for the balance (STC FAQ Q29); condition transmission to the STC on production of the itemized 6b list, the lease tax provisions, and a contractor's certified first-work date; and adopt the Ypsilanti Township suggestions — clawbacks, independent cost verification, decommissioning security — in a written abatement agreement consistent with CJ ¶14.

## 8.3 For Washtenaw County and its agencies

**Recommendation 7**

**Participate as a taxing unit.** The County (7.5207 total mills in 2025) should appear at the hearing, request the complete application package, and independently evaluate the timeliness question — the abatement halves its levy on the facility for twelve years. The Water Resources Commissioner should certify the soil erosion permit file (the October 1, 2025 record) for the STC phase; the Register of Deeds pulls in Section 7 should be completed before July 14 if possible.

**Recommendation 8**

**Recognize the County's statutory lever on the state exemption.** Under the enterprise data center exemption (Section 6.6), the facility may hold the 6% sales/use exemption while receiving a PA 198 abatement only if "the Governing Body of each Local Unit of Government affected by the property tax benefit approves the receipt of the Property Tax Benefit by resolution." The Board of Commissioners should determine whether it has been asked for such a resolution, and treat any request as its own occasion for the document demands in Section 7 — the County's consent is worth far more than a courtesy.

## 8.4 For the applicant parties (Oracle / Related Digital)

**Recommendation 9**

**Cure rather than litigate.** If the parties believe the project qualifies, the clean path is: produce the lease tax provisions and the certified first-work date; correct the Form 1012's personal-property installation dates; certify equipment ownership and cost; and either conform the application to Exhibit D or negotiate an amended, court-approved CJ term reflecting the project as actually financed (¶24). An approval procured on an inaccurate application risks STC reduction (FAQ Q19), later revocation proceedings (MCL 207.565(2)), and municipal-reliance claims.

## 8.5 For the State and its agencies

**Recommendation 10**

**Put the record before the State Tax Commission.** Whatever happens July 14, file the commencement evidence, Exhibit D comparison, and lessee-liability question with the STC's Property Services Division — the body that determines qualification under MCL 207.557/207.559 and historically adjusts certificate amounts for untimely costs. Request that any certificate, if issued, be limited to costs commenced within the statutory window and to verified, applicant-owned property.

**Recommendation 11**

**Brief the Attorney General and the Legislature.** The AG is already litigating the project's MPSC approvals; the FOIA record (Governor's-office coordination; "EGLE suggestions … overridden or ignored") and the abatement timeline are relevant context. Separately, submit testimony on SB 793 in House Regulatory Reform: as drafted it would both define commencement at the first building permit and strip the applicant's STC appeal — residents should speak to the commencement definition (and to preserving local denials) with this case as the live example.

**Recommendation 12**

**EGLE compliance follow-through.** Request EGLE's inspection findings on the November 2025 complaint, the missing Atwell response, and confirmation that all pre-permit work stayed outside regulated wetlands — and ask EGLE to complete the WRP-046565 file production including the `.msg` correspondence.

**The through-line**: every audience above acts on the same three documents — the itemized application package, the lease tax provisions, and the certified first-work date. Getting those three into the public record, before July 18 if possible, converts this from an argument about characterization into a record either side can be held to.

# A Appendix: Draft Findings / Public Comment

*Working draft for review by counsel. Dual use: (A) proposed written reasons for a disapproving resolution under MCL 207.556; (B) the spine of a written public comment to the Board and affected taxing units if the Board is inclined to approve. Exhibit references must be attached before filing. This is not legal advice.*

**PROPOSED FINDINGS IN SUPPORT OF DISAPPROVAL**

The Township Board, having received the application of Oracle America Cloud Services, LLC for an Industrial Facilities Exemption Certificate (received by the Clerk May 19, 2026), having provided notice under MCL 207.555(2), and having afforded the applicant, the assessor, and representatives of the affected taxing units an opportunity for a hearing, disapproves the application for the following reasons, set forth in writing pursuant to MCL 207.556.

## 1. THE APPLICATION IS UNTIMELY UNDER MCL 207.559(2)(C)

MCL 207.559(2)(c) permits a certificate only if "the commencement of the restoration, replacement, or construction of the facility occurred not earlier than 6 months before the filing of the application." For an application filed May 19, 2026, commencement must have occurred no earlier than November 19, 2025. The record before the Board shows commencement in October–November 2025:

a. In August 2025, the developer's representative informed EGLE in writing of "the need to start site work in October on buildings not impacted by wetlands to maintain our construction schedule," acknowledging twice that pre-permit grading would proceed "at our own risk." (Ex. ___: EGLE FOIA production, p. 22.)
b. Washtenaw County soil erosion permit SESC2025-0405 ("Saline Data Center Phase 1B," applied September 5, 2025, issued November 10, 2025) lists **October 1, 2025** in past-tense activity fields: "Temporary Erosion Control Measures *Installed*"; "Gravel Drive/Entrance *Installed*"; "Land Cleared or Excavation *Started*"; "Detention / Retention / Sediment Ponds *Installed*"; "Road *Constructed*" — across a 383-acre grade change. These are substantially the same activities the consent judgment's paragraph 5 enumerates as the immediately authorized development activities ("site clearing and grading, construction of temporary road improvements and construction traffic staging areas, and stormwater improvements"). The same record separately answers "Has activity started? Yes — 11/17/2025." The record's two date sets are reconcilable on any available reading — as-built October 1 entries; a declared October schedule with an actual start of November 17; or October work with a November 17 entry for additional earth change — and commencement precedes November 19, 2025 on each. The October 1 date is further corroborated by the evidence in items a and c–h. (Ex. ___: county permit record.)
c. The developer's own October 25, 2025 wetland-permit narrative describes the project as "the construction of an enterprise data center" divided into two phases, of which "Phase 1 of the project includes only mass grading of the site" — the developer's own characterization of the fall 2025 grading as part of construction. (Ex. ___: EGLE EnviroPortal application narrative.)
d. On September 24, 2025, the developer applied to EGLE for a hardship waiver "to begin installation of Project Mitten," which EGLE granted October 17, 2025, authorizing construction "prior to the issuance of a PTI … entirely at the applicant's own risk." (Ex. ___.)
e. A November 17, 2025 USFWS letter describes the then-current phase as "final mass grading of the site followed by build out." (Ex. ___.)
f. On November 26, 2025, EGLE staff recorded a citizen complaint regarding "clearing and grading activities ongoing at the site." (Ex. ___.)
g. The Township's own Data Center Advisory Committee notes of December 10, 2025 record an operating crane, staged construction trucks, and complaints of glare from "construction trailer entrance lights" — activity necessarily commenced earlier. (Ex. ___.)
h. Contemporaneous and subsequent public reporting confirms fall-2025 commencement: *Planet Detroit* (Oct. 21, 2025) ("plans to start work on the data center this fall"); *Fortune* (May 6, 2026) ("groundbreaking in November"); MLive (May 15, 2026) ("Construction on the site … began last fall"); Moody's (Apr. 24, 2026) ("site clearing and initial works have already begun"). (Exs. ___.)

The Board is aware the applicant contends commencement occurred February 6, 2026, the date of the general contractor's notarized notice of commencement. The Board finds that date irreconcilable with the record above and with the developer's own documents: the consent judgment's paragraph 5 authorized "site clearing and grading" as development activity upon entry (October 15, 2025); the settlement's drafters used "building permit for vertical construction" where they intended vertical construction (¶¶3.l, 3.m) and used "commencement of construction" without that qualifier elsewhere (¶¶5, 16, 36); and the State Tax Commission's guidance describes the six-month rule as running from "the start of construction of real property" and requires applications "within six months of commencement of project."

The statute defines the facility's "industrial property" to include "land improvements, buildings, structures, and other real property … whether completed or in the process of construction comprising an integrated whole." MCL 207.552(7). The permanent access improvements, mass-graded building pads, and erosion-control works constructed beginning October 2025 are land improvements of the facility. Exemption statutes are strictly construed against the applicant; the six-month deadline admits no equitable exception; and where the requirements are not met the statute provides that the legislative body "shall not approve" the application. MCL 207.559(2); *Creative Industries Group, Inc v Dep't of Treasury*, 187 Mich App 270 (1990); *Murco, Inc v Dep't of Treasury*, 144 Mich App 777 (1985).

## 2. NO PROOF OF THE APPLICANT'S DIRECT TAX LIABILITY ON LEASED REAL PROPERTY

The application states the real property (claimed at $9,920,200,000) is leased. Under MCL 207.552(7) and State Tax Commission guidance, a lessee-applicant "must have the tax liability" and "shall furnish proof of that liability," and "[a]ny indication that the taxes are being paid 'as additional rent' is not acceptable." The rating agency's description of the applicable leases is a triple-net structure in which "all operating costs, including all utilities, are recovered from the Tenant." No lease provision establishing the applicant's direct, non-pass-through liability for ad valorem taxes for the full certificate term has been furnished to the Board or the assessor. See *Delta Business Center, LLC v Delta Charter Twp* (Mich Ct App No. 343386, published June 20, 2019).

## 3. THE STATED PERSONAL-PROPERTY INSTALLATION DATE IS NOT CREDIBLE, AND THE EQUIPMENT COSTS ARE UNVERIFIABLE ON THIS RECORD

The application states that installation of $33,177,700,000 of machinery and equipment began February 6, 2026. No building shell existed on that date; the first structural steel was placed in late March 2026, and the first data hall is not scheduled to be ready for service before early 2027. The itemized listing required by Form 1012 line 6b ("month, day and year of beginning of installation") therefore cannot be accurate as filed. Further, the applicant's parent has publicly disclosed $75 billion of "bring your own hardware or prepaid" customer arrangements; the Board and assessor have no means on this record to verify that the claimed amounts are the applicant's own acquisition cost of applicant-owned property to be installed at this facility within the certificate period.

## 4. THE APPLICATION IS NOT THE APPLICATION THE TOWNSHIP AGREED TO APPROVE

The consent judgment's paragraph 14 obligations were keyed to the "agreed-upon form" of application attached as Exhibit D — to be executed by the Developer, with Township action and transmission to the State Tax Commission "in all events no later than October 31, 2025," time being of the essence (¶25). No such application was ever filed; the Michigan Department of Treasury's records reflect no application or certificate for this property. The instant application was filed seven months later by a different entity — a tenant the consent judgment expressly excludes from the Developer's obligations absent written assumption (¶23) and that holds no enforcement rights under it (¶29) — and states costs approximately nine times those in Exhibit D ($43.10 billion versus $4.811 billion). The Board's undertakings in the consent judgment do not extend to this application. In any event, the Board's approval authority under Public Act 198 is a discretionary legislative function, *Bendix Safety Restraints Group v City of Troy*, 215 Mich App 289 (1996); abatement proceedings create no contractual entitlement, *Charter Twp of Ypsilanti v General Motors Corp*, 201 Mich App 128 (1993); the power of taxation "shall never be surrendered, suspended or contracted away," Const 1963, art 9, §2; and no agreement can authorize approval of an application the statute directs the Board "shall not approve," MCL 207.559(2).

## RESERVATION

Disapproval is without prejudice to a future application that satisfies MCL 207.559(2), furnishes the proofs required for leased property, and conforms to the parties' actual agreement. [*Optional:* The Board remains willing to approve a certificate consistent with Exhibit D's scope upon a conforming application.]

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