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# City of Detroit

## CITY COUNCIL

LEGISLATIVE POLICY DIVISION  
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TO: COUNCIL MEMBERS

FROM: David Whitaker, Director   
Legislative Policy Division Staff

DATE: July 6, 2022

RE: **NP Detroit Commerce Center, LLC Public Act 198 Certificate Request**

### **Industrial Facility Abatements (Public Act 198 of 1974)**

Public Act 198 of 1974, as amended, is the primary tool local units of government use as an incentive to renovate and expand manufacturing plants or to build new plants. The local legislative body grants the abatement, which reduces local property taxes by roughly 50% on new plants. In the case of a rehabilitation project, the obsolete State Equalized Value (SEV) is frozen and the investment on improvements is 100% exempt from property taxes. Abatements cover both real and personal property and can run from 1 to 12 years at the option of the local unit of government.

The project developer is NP Detroit Commerce Center, LLC. If approved by Council, the developer's plans include the demolition of the former American Motor Corporation (AMC) Headquarters, located at 14250 Plymouth Rd, and the construction of a 761,000 square foot building consisting of *Class A industrial*<sup>1</sup> warehouse space, which will house a warehousing and light assembly industrial tenant. On Feb. 22, 2022, the Detroit City Council voted unanimously, 9-0, to sell the property to Northpoint and for the company to proceed with its plans for demolition and construction.<sup>2</sup>

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<sup>1</sup> Class A buildings are the most prestigious buildings in their market, with the newest state-of-the-art facilities. Class A buildings boast high-quality infrastructure and beautiful interiors and exteriors. Tenants competing for a Class A building are typically well-established industry leaders and looking for the best that commercial real estate has to offer. [Understanding the Industrial Building Classifications - Iskalo Development Corp.](#)

<sup>2</sup> <https://www.historicdetroit.org/buildings/amc-headquarters#:~:text=14250%20Plymouth%20Road%2C%20Detroit%2C%20Mich.>

On June 21, 2022, the Council also unanimously approved the developer’s Brownfield request of a **\$32,697,754** TIF,<sup>3</sup> however, the projected TIF in the Plan is **\$21,798,503**;<sup>4</sup> with the overall value of the plan estimated at **\$37,994,659**, which includes local brownfield costs.<sup>5</sup>

**AMC**

**Address: 14250 Plymouth, Detroit MI**

**Developer: NorthPoint Development**

**Principal: Chad Meyer – Local Representative: Tim Condor**

Project will seek both the Industrial Facilities Exemption, <b>PA 198 of 1974 as amended</b> – Industrial Development District – millage rate is reduced by 50% for up to 12 years & Brownfield TIF under the Brownfield Redevelopment Financing Act, <b>Act 381 of 1996, as amended</b>	
<b>DEGC Recommendation</b>	<b>PA 198 Certificate – 12 Years Approval of Brownfield TIF</b>
<b>Deal Snapshot</b>	
Construction Costs	\$66.0MM
Property Size	±56 acres
Proposed Development	790,000 SqFt
Current Property Ownership	City of Detroit & Brownfield Redevelopment Authority
Construction Timeline	Demolition Begins: Q3 2022 Construction Completion: Q4 2023
Estimated Jobs	400 FTE Jobs; 200 temporary construction jobs
Estimated Net Benefit to City	\$9,905,930
<b>Project Description</b>	
The City of Detroit owns surplus properties in District 7 on and around the site of the former American Motor Corporation (AMC) Headquarters building at 14250 Plymouth Rd., in addition to the AMC parcels there are 25 Detroit Land Bank parcels and one 8.5 acre parcel owned by the Detroit Brownfield Redevelopment Authority. The Detroit Land Bank approved the transfer of the parcels on January 25, 2022. The assembly of parcels is approximately 56+ acres that will be sold to the Developer, Northpoint Development, LLC for approximately \$5 Million. The project will include the abatement and demolition of the existing 900k sf of blighted building and construct in its place a combined facility of 790k sf that will facilitate advanced manufacturing, assembly, distribution, and logistics facility.	
The project will create 200 temporary construction jobs and 400 new full time employment opportunities giving priority to Detroit residents. The developer is committed to utilizing Detroit based construction contractors for the project.	
Pending City Council approval, demolition will start in Q3 2022, with construction expected to be completed Q4 2023.	

**City of Detroit: Benefits, Costs, and Net Benefits over the Next 12 Years**

	Amount
Real Property Taxes, before abatement	\$5,378,523
Personal Property Taxes, before abatement	\$0
New Residential Property Taxes	\$0
Municipal Income Taxes - Direct Workers	\$3,766,115
Municipal Income Taxes - Indirect Workers	\$1,276,597
Municipal Income Taxes - Corporate Income	\$1,207,088
Municipal Income Taxes - Construction Period	\$420,342
Utility Revenue	\$742,547
Utility Users' Excise Taxes	\$517,481
State Revenue Sharing - Sales Tax	\$1,982,492
Building Permits and Fees	\$500,000
Miscellaneous Taxes & User Fees	\$2,784,358
<u>Subtotal Benefits</u>	<u>\$18,575,543</u>
Cost of Providing Municipal Services	(\$3,362,526)
Cost of Providing Utility Services	(\$742,547)
<u>Subtotal Costs</u>	<u>(\$4,105,073)</u>
Net Benefits	\$14,470,470

<sup>3</sup> Tax Increment Financing (TIF) subsidizes an entity by refunding or diverting a portion of their taxes to help finance development in an area or on a project site.

<sup>4</sup> This Plan includes total Developer eligible activities of \$32,697,754, however, current tax increment revenue projections anticipate that only \$21,798,503 will be available to reimburse the Developer for its eligible activities costs during the term of this Plan. The Developer intends to submit reimbursement requests for the maximum costs approved for eligible activities under this Plan.

<sup>5</sup> Hyperlink to LPD Report, Former AMC Headquarters Redevelopment Plan: <https://detroitmi.gov/document/2022-06-15-former-amc-headquarters-redevelopment-plan>

**Impacted Taxing Units: Incentive Summary over the First 12 Years**

	Additional Benefits Before Tax Abatements	Additional Costs	Real Property Tax Abatement	Business Personal Property Tax Abatement	Brownfield TIF Capture	Net Benefits After Tax Abatements & Incentives
City of Detroit	\$18,575,543	(\$4,105,073)	(\$2,341,217)	\$0	(\$2,223,323)	\$9,905,930
Wayne County	\$1,937,387	(\$654,204)	(\$558,556)	\$0	(\$724,626)	\$0
Detroit Public Schools	\$7,391,183	(\$2,467,218)	(\$2,081,543)	\$0	(\$1,524,672)	\$1,317,751
State Education	\$960,945	\$0	\$0	\$0	(\$960,945)	\$0
Wayne RESA	\$873,179	\$0	(\$380,086)	\$0	(\$493,093)	\$0
Wayne County Comm. College	\$518,558	\$0	(\$225,723)	\$0	(\$292,835)	\$0
Wayne County Zoo	\$15,968	\$0	(\$6,951)	\$0	\$0	\$9,017
Detroit Institute of Arts	\$31,951	\$0	(\$13,908)	\$0	\$0	\$18,043
<b>Total</b>	<b>\$30,304,714</b>	<b>(\$7,226,495)</b>	<b>(\$5,607,984)</b>	<b>\$0</b>	<b>(\$6,219,495)</b>	<b>\$11,250,741</b>

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	Existing Taxes	New Taxes AFTER Incentive(s)*	New Taxes Without Incentive
City of Detroit	\$0	\$60,690	\$345,724
Library	\$0	\$0	\$55,296
Wayne County	\$0	\$0	\$95,674
Detroit Public Schools	\$0	\$87,664	\$356,542
State Education	\$0	\$0	\$71,648
Wayne RESA	\$0	\$0	\$65,104
Wayne County Comm. College	\$0	\$0	\$38,663
Wayne County Zoo	\$0	\$672	\$1,191
Detroit Institute of Arts	\$0	\$1,345	\$2,382
<b>Total</b>	<b>\$0</b>	<b>\$150,371</b>	<b>\$1,032,224</b>

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Charts courtesy of the DEGC

**Conclusion**

The estimated total investment is approximately \$66 million.<sup>8</sup> The developer has committed to create 200 temporary construction jobs and 400 FTE positions.<sup>9</sup> The total value of the twelve-year PA 198 tax abatement is estimated at **\$5,607,984**.

Based on the investment and jobs, the new industrial operation is projected to provide the City of Detroit a net benefit of **\$9,905,930** and all of the impacted taxing units, a net benefit of **\$11,250,741** over the 12 years of the PA 198 abatement, which is inclusive of a net benefit of **\$1,317,751** to the Detroit Public Schools (DPS old).

The City’s IFEC tax abatement contract with NP Detroit Commerce Center, LLC, based on the provisions in PA 198, allow for revocation and or clawbacks,<sup>10</sup> if the written promises made by NP Detroit Commerce Center, LLC, the recipient of the abatement, are not met. The current proposed project, subject to Council approval, is bound by the provisions of PA 198 (MCL 207.572 (1)).

<sup>6</sup> The \$6,219,495 in TIF capture only reflects the 12 years of the abatement period. Total TIF: \$21,798,503

<sup>7</sup> **Existing Annual Taxes: \$0 - New Annual Taxes AFTER (During) Incentive: \$150,371 New taxes Without Incentive (after the incentive expires): \$1,032,224**

<sup>8</sup> The certificate application lists a \$66 million investment.

<sup>9</sup> The actual certificate application lists 350+ employees in the first two years.

<sup>10</sup> The term **clawback** refers to any money or benefits that have been given out, but are required to be returned due to special circumstances or events, or where there is a clawback provision in a contract.

**Special note:** *This hearing involves a unique situation. The tenant has not yet been identified, given this fact, Council is now asked to approve a resolution identifying the project as a “Spec project” and once approved, the City would hold the application in abeyance.<sup>11</sup> Therefore, the approval of this project at this stage would not activate the certificate. Once the developer identifies a tenant, the tenant would file an application and then the City would then approve the project after another City Council Public Hearing and if approved, the City would subsequently send the application (with the initial developer application and Spec resolution) to the State Tax Commission (STC) for approval.*

Please contact us if we can be of any further assistance.<sup>12</sup>

**Attachment:** Assessor’s Letter dated June 28, 2022

cc: Auditor General’s Office  
Donald Rencher, Chief of Services and Infrastructure  
Antoine Bryant, Planning and Development Department  
Julie Schneider, HRD  
Veronica Farley, HRD  
Charles Ericson, Office of the CFO/Office of the Assessors  
Stephanie Grimes Washington, Mayor’s Office  
Gail Fulton, Mayor’s Office  
Malinda Jensen, DEGC  
Kenyetta Bridges, DEGC  
Jennifer Kanalos, DEGC  
Brian Vosburg, DEGC

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<sup>11</sup> **Abeyance** - a state of temporary disuse or suspension

<sup>12</sup> The **14250 Plymouth parcel** is a “facility” as defined by Act 381, Section 2 and Part 201 of Act 451 due to the presence of benzene, sec-butylbenzene, carbon tetrachloride, chloroform, cis-1,2-dichloroethene, ethylbenene, isopropylbenzene, 2-methylnaphthalene, naphthalene, n-propylbenzene, toluene, trichloroethene, 1,2,4-trimethylbenzene, 1,3,5-trimethylbenzene, vinyl chloride, xylens, benzo(a)anthracene, benzo(a)pyrene, benzo(b)fluoranthene, dibenz(a,h)anthracene, fluorathene, phenathrene, arsenic, cadmium, copper, lead, mercury, selenium, silver and zine in the soil and groundwater above the Michigan Department of Environment Great Lakes and Energy (“EGLE”) Part 201 Generic Cleanup Criteria (GCC). This parcel is also a "site" as defined by Part 201 and 213 of Act 451 as it is a closed LUST site with 12 releases reported between 1989 and 2002 and another 6 releases reported between 2002 and 2020.

The **12400 Strathmoor parcel** is a "facility" due to the presence of arsenic and benzo(a)pyrene in the soil above the EGLE Direct Contact (DC) Criteria.

The is a "facility" due to the presence of arsenic and chromium (total) in the soil above EGLE GCC.

The **12311 Mark Twain parcel** is a "facility” due to the presence of arsenic, lead, benzo(a)anthracene, benzo(b)fluoranthene, benzo(a)pyrene, dibenzo(a,h)anthracene and indeno(1,2,3-cd)pyrene in the soil exceed the EGLE DC Criteria.



Photo Images of the Former AMC Headquarters as of November 2021<sup>13</sup>

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<sup>13</sup> Photos by Dan Austin/HistoricDetroit.org <https://www.historicdetroit.org/galleries/amc-headquarters-photos>



CITY OF DETROIT  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
OFFICE OF THE ASSESSOR

COLEMAN A. YOUNG MUNICIPAL CENTER  
2 WOODWARD AVE., SUITE 824  
DETROIT, MI 48226  
PHONE: 313•224•3011  
FAX: 313•224•9400

June 28, 2022

Katharine G. Trudeau, Deputy Director  
Planning & Development Department  
Coleman A. Young Municipal Center  
2 Woodward Ave, Suite 808  
Detroit, MI 48226+

Re: **Industrial Facilities Tax Exemption (IDD) Certificate – NP Detroit Commerce Center LLC**  
Address: see attached list  
Parcel see attached list

Dear Ms. Trudeau:

The Office of the Chief Financial Officer, Office of the Assessor, has reviewed the application by **NP Detroit Commerce Center LLC** for approval of an Industrial Facilities Tax (IFT) certificate as it relates to the Plant Rehabilitation and Industrial Development District Act, PA 198 of 1974, as amended.

The rationale for approving IFT certificates under PA 198 of 1974, as amended, is based upon the anticipation that the subsequent tax abatement will benefit the city and that expansion, retention, or location of an eligible business will not occur without this exemption. PA 198 of 1974, as amended, also provides a tax incentive to manufacturers in order to enable renovation, restoration, and expansion of aging facilities, building of new facilities, and to promote establishment of high tech facilities. "Restoration" means changes to obsolete industrial property other than replacement as may be required to restore the property, together with all appurtenances to the property, to an economically efficient functional condition.

The project as proposed by **NP Detroit Commerce Center LLC** would allow for the demolition of the current vacant structure and construction of a Class A industrial warehouse space consisting of 500,000 square feet. The estimated cost of the project is \$66,000,000 and will result in a minimum of 400 jobs.

The applicant is not the current owner of record for the parcel related to this request. All parcels are related to executed purchase agreements and/or developments agreements (see attached). The State Tax Commission (STC) has determined that the proposed developer may proceed with obtaining local approval of the issuance of the certificate prior to acquiring title to the property, but that the certificate would be held in abeyance by the STC pending submission of proof of ownership.

A review of the application and statutory requirements indicates that the property is eligible for the IFT certificate as outlined under PA 198 of 1974, as amended.

Sincerely,

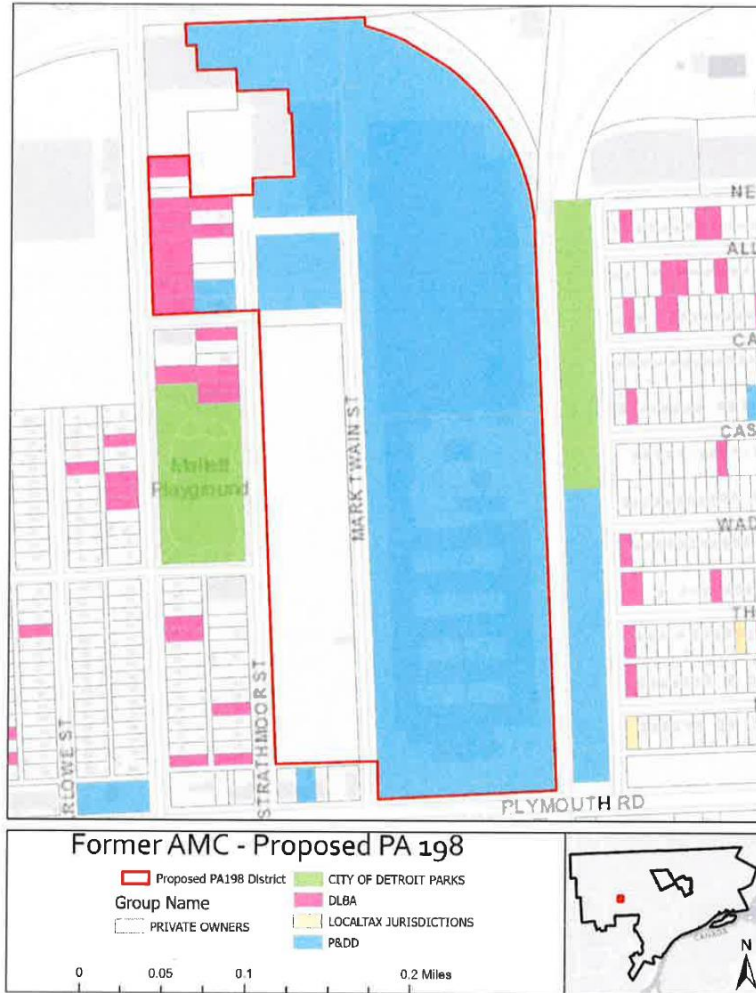
Charles Ericson, MMAO  
Assessor, Board of Assessors



CITY OF DETROIT  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
OFFICE OF THE ASSESSOR

COLEMAN A. YOUNG MUNICIPAL CENTER  
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IFT Certificate – NP Detroit Commerce Center LLC  
196-Plymouth area  
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IFT Certificate – NP Detroit Commerce Center LLC  
196-Plymouth area  
Page 3





Former AMC F/T Certificate Parcel List

Parcel	Property Address	Owner Name	Legal Description	Instrument	Status
Z2037444-59	11675 MARK TWAIN	ALFASH, AUIS	E HUBBELL S 46 FT 7 FRISCHKORN'S GRAND RIVER FARMS 139 P64 PLATS, W C R 22/580 46 X 132	Development Agreement	Executed
Z2006074-002	12800 MARK TWAIN	CITY OF DETROIT	W STRATHMOOR S 53.50 FT 16 FRISCHKORN'S GRAND RIVER FARMS 139 P64 PLATS, W C R 22/580 53.50 X 132	Development Agreement	Executed
Z2037498-43	12245 MARK TWAIN	CITY OF DETROIT	E HUBBELL 36 FT OF LOTS 15, 20, 25 & 31, 27 W 33 FT VAC MARK TWAIN AVE ADJ VAC TOLEY AVE 60 FT WID FRISCHKORN'S GRAND RIVER FARMS SUB 139 P64 PLATS W C R 22/580 DESC AS FOLLS BEG AT INTERSEC OF W LINE OF MARK TWAIN AVE 60 FT WID & W LINE OF TOLEY AVE 60 FT WID	Development Agreement	Executed
Z2006074-003	12810 MARK TWAIN	CITY OF DETROIT	N DIVOCITTY AL TYPAL PT OF SE 1/4 SEC 30 T 13 R 11 E DISC AS BEG AT A PTE IN E LINE MARK TWAIN AVE 60 FT WID DIST N 000 07M 55S W 1200 FT FROM INTERSEC N LINE FLYMOUTH RD 109 FT WID TH N 000 07M 55S W 669.19 FT TH S 890.54M 45S W 27 FT TH N 000 09M 13S W 466	Development Agreement	Executed
Z2006074-001	14250 FLYMOUTH	CITY OF DETROIT	E HUBBELL N 39 FT OF S 105 FT 2 FRISCHKORN'S GRAND RIVER FARMS 139 P64 PLATS, W C R 22/580 39 X 132	Development Agreement	Executed
Z2038877	12400 STRATHMOOR	CITY OF DETROIT - R40D	W STRATHMOOR S 44 FT 17 FRISCHKORN'S GRAND RIVER FARMS 139 P64 PLATS, W C R 22/580 44 X 132	Purchase Agreement	Executed
Z2038544	12235 STRATHMOOR	CITY OF DETROIT R40D	E HUBBELL N 40 FT OF S 132 FT 2 FRISCHKORN'S GRAND RIVER FARMS 139 P64 PLATS, W C R 22/580 40 X 132	Development Agreement	Executed
Z2038545	12201 STRATHMOOR	City of Detroit, R40D, City of DBA	E HUBBELL N 84 FT 3 FRISCHKORN'S GRAND RIVER FARMS 139 P64 PLATS, W C R 22/580 84 X 132	Development Agreement	Executed
Z203870-3	12811 MARK TWAIN	City of Detroit, R40D, City of DBA	W STRATHMOOR N 53.50 FT OF S 107 FT 16 FRISCHKORN'S GRAND RIVER FARMS 139 P64 PLATS, W C R 22/580 53.50 X 132	Development Agreement	Executed
Z2038863-001	12260 HUBBELL	DETROIT LAND BANK AUTHORITY	W MARK TWAIN 22 THRU 24, 31 THRU 33 AND VAC WALDORF AVE AND ADJ 50 LOTS FRISCHKORN'S GRAND RIVER FARMS SUB 139 P64 PLATS W C R 22/580 AD THRU 38 THRU 72 AND VAC ALLEYS ADJ SD LOTS NEW FLYMOUTH RD 504.48 P64 PLATS, W C R 22/579 866.29 SQ FT	Development Agreement	Executed
Z2038542-001	12251 STRATHMOOR	DETROIT LAND BANK AUTHORITY	E HUBBELL S 53.5 FT 3 FRISCHKORN'S GRAND RIVER FARMS 139 P64 PLATS, W C R 22/580 53.5 X 132	Development Agreement	Executed
Z2038864	12270 HUBBELL	DETROIT LAND BANK AUTHORITY	W STRATHMOOR S 52 FT OF N 132 FT 16 FRISCHKORN'S GRAND RIVER FARMS SUB 139 P64 PLATS, W C R 22/580 52 X 132	Development Agreement	Executed
Z2038662-001	12252 HUBBELL	DETROIT LAND BANK AUTHORITY	W MARK TWAIN 34&21 FRISCHKORN'S GRAND RIVER FARMS SUB 139 P64 PLATS, W C R 22/580 63, 188 SQ FT	Development Agreement	Executed
Z2038660	12280 HUBBELL	DETROIT LAND BANK AUTHORITY	E HUBBELL N 46 FT OF S 92 FT OF 2 FRISCHKORN'S GRAND RIVER FARMS 139 P64 PLATS, W C R 22/580 46 X 132	Development Agreement	Executed
Z2038663-001	12264 HUBBELL	DETROIT LAND BANK AUTHORITY	E HUBBELL N 53.5 OF S 107 FT 3 FRISCHKORN'S GRAND RIVER FARMS 139 P64 PLATS, W C R 22/580 53.5 X 132	Development Agreement	Executed
Z2038861	12230 HUBBELL	DETROIT LAND BANK AUTHORITY	W STRATHMOOR N 44 FT OF S 132 FT 17 FRISCHKORN'S GRAND RIVER FARMS 139 P64 PLATS W C R 22/580 44 X 132	Land Transfer Amendment	Executed
Z2038542-001	12269 STRATHMOOR	DETROIT LAND BANK AUTHORITY	E HUBBELL N 39 FT OF S 198 FT 2 FRISCHKORN'S GRAND RIVER FARMS 139 P64 PLATS, W C R 22/580 39 X 132	Development Agreement	Executed
Z2038862-001	12340 HUBBELL	DETROIT LAND BANK AUTHORITY	W STRATHMOOR N 80 FT 16 FRISCHKORN'S GRAND RIVER FARMS SUB 139 P64 PLATS, W C R 22/580 80 X 132	Development Agreement	Executed
Z2038866-9	12400 HUBBELL	DETROIT LAND BANK AUTHORITY	N FLYMOUTH AL THAT PT OF SE 1/4 SEC 30 T 13 R 11 E DISC AS FOLLS BEG AT INTERSEC E LINE MARK TWAIN AVE 39 FT WID (PLATTED) & N LINE OF VAC TOLEY AVE 60 FT WID TH N 000 05M 15S W 220 09 FT TO SLY LINE OF C & O RR CO W TH N 890 45M 18S 27 FT TH N 890 42M	Development Agreement	Executed
Z2038865-001	12272 HUBBELL	TOULON, AUI	N FLYMOUTH PT OF SE 1/4 SEC 30 T 13 R 11 E DISC AS FOLLS BEG AT A PTE IN E LINE MARK TWAIN 60 FT WID 60 FT NLY AIG SD LINE FROM S LINE SD SEC TH N 000 07M 55S W 1200 FT N 890 58M 05S E 566.54 FT TH S 00 09M 55S E 1200 FT TH WLY AIG N LINE FLYMOUTH RD S	Purchase Agreement	Executed

2203842.001	12274 HUBBELL	FOUNI, AU	E HUBBELL 5.48 FT OF N 132 FT 3 FRISCHKORNS GRD RIVER FARMS 139 964 PLATS, W CR 22/580 48 X 132	Purchase Agreement	Executed
2203843.001	12241 STRATHMOOR	IBIVEM, MUIDEEN & WOSILAT	E HUBBELL 37 & 38 PT OF 39 PT OF VAC FOLEY AVE/STRATHMOOR & MARK TWAIN AVE FRISCHKORNS GRAND RIVER FARMS SUB 139 964 PLATS, W CR 22/580 DISCAS FOLS, BEG AT NW COR OF LOT 40 & E LINE OF HUBBELL AVE 66 FT WD TH N 89D 49M 138 E 135 FT TO THE P O B TH N 89	Warranty Deed	Executed
2203843.001	12243 STRATHMOOR	IBIVEM, MUIDEEN & WOSILAT	E HUBBELL N 66 FT OF FRISCHKORNS GRAND RIVER FARMS 139 964 PLATS, WCR 22/580 66 X 132	Warranty Deed	Executed
2203842.002	12261 STRATHMOOR	JENKINS, STEPHEN ANTONIO CARDEA	W STRATHMOOR N 44 FT OF S 88 FT 17 FRISCHKORNS GRAND RIVER FARMS 139 964 PLATS, W CR 22/580 44 X 132	Purchase Agreement	Executed