



# Joanne B. Faycurry

PARTNER

Joanne focuses her practice on a wide range of state and local taxation matters.



## Industries

[Consumer Products](#)

## Practices

[Complex Litigation](#)  
[Real Estate](#)

## Languages

Arabic

## Education

Michigan State University College of Law, JD, cum laude, 1987

Wayne State University, BA (Econ), 1984

## Offices

[Ann Arbor](#)

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Recognizing that every business faces state tax considerations and challenges, Joanne concentrates her state practice on tax controversy and litigation work, as well as on state tax planning. She is dedicated to helping her clients obtain considerable tax refunds and savings with respect to nearly every state and local tax levied in Michigan.

Clients ranging from small-business owners to Fortune 500 companies benefit from her in-depth knowledge of all state-levied taxes, including Michigan's corporate income tax; sales, use and withholding taxes; and individual income taxes. She represents clients in state and local tax matters throughout the United States.

In her local property tax practice, Joanne is focused on resolving real and personal property tax valuation/assessment disputes, exemption claims and special assessment disputes.

Joanne's thorough understanding of valuation principles and the underlying legal issues of her clients' valuation cases allows her to successfully represent them in real and personal property tax appeals.

## Client Work

- Joanne was successful in reversing decision of the Michigan Tax Tribunal denying property tax exemption for a health and wellness non-profit organization's wellness center. *Chelsea Health & Wellness Foundation v Scio Township, City of Dexter and Dep't of Treasury*, unpublished per curiam opinion of the Michigan Court of Appeals, issued October 12, 2017 (Dkt No. 332483).
- Joanne twice convinced the Michigan Tax Tribunal and Washtenaw Circuit Court to reject the City of Dexter's attempt to assess a lessee-user tax against a for-profit management company that managed a wellness center owned by a non-profit charitable institution, and convinced the Court of Appeals to uphold the Tax Tribunal's decision. *City of Dexter v Chelsea Health & Wellness Foundation and Power Wellness Management LLC*, unpublished per curiam opinion of the Michigan Court of Appeals, issued December 29, 2018 (Dkt No. 342364); *Power Wellness Management LLC and Chelsea Health & Wellness Foundation v City of Dexter*, unpublished per curiam opinion of the Michigan Court of Appeals, issued March 4, 2021 (Dkt No. 352226); and

*City of Dexter v Power Wellness Management LLC and Chelsea Health & Wellness Foundation v City of Dexter*, unpublished per curiam opinion of the Michigan Court of Appeals, issued March 4, 2021 (Dkt Nos. 349793, 351074).

- Joanne succeeded in obtaining significant use tax refund on returned replacement tires. *Discount Tire Co. v. Michigan Department of Treasury*, 298 Mich. App. 367; 826 N.W. 2d 769 (2012). Vacated by, in part, lv. den. by, in part, 494 Mich. 875 (2013).
- Joanne convinced Court of Claims that a taxpayer's testing/engineering vehicles, as well as those of its competitors, that are used by taxpayer in research and testing are exempt from Michigan use tax. *Ford Motor Company v. Michigan Department of Treasury*, Court of Claims Docket No. 06-104-MT.
- The Court of Claims was persuaded by Joanne to reverse its decision denying taxpayer use tax refund on vehicles taxpayer leased to its employees and retirees. *Ford Motor Company v. Department of Treasury*, Michigan Court of Appeals Docket No. 294411, decided 2/17/11.
- Joanne was successful in reversing decision of Court of Claims that taxpayer's contributions to Voluntary Employee's Beneficiary Association (VEBA) trust were not "compensation" for purposes of add-back to Single Business Tax base. *Ford Motor Company v. Department of Treasury*, 288 Mich. App. 491; 794 N.W. 2d 357 (2010).
- Joanne convinced the Court of Claims and Court of Appeals that an LLC electing corporate treatment under IRC is includable in Michigan Single Business Tax consolidated return. *Masco Corporation, et al v. Department of Treasury*, Michigan Court of Appeals Docket No. 290993; decided 10/7/2010.
- Joanne filed amicus briefs and was instrumental in having use tax assessment for parts provided as part of General Motors' goodwill program cancelled. *General Motors v. Department of Treasury*, 466 Mich 31; 644 N.W. 2d 734 (2002).
- Joanne convinced Court of Appeals to reverse trial court's ruling in favor of Michigan Department of Treasury and hold that taxpayer's deemed dividends were not part of taxpayer's gross receipts for purposes of Single Business Tax Act and thus taxpayer was eligible for reduction of its adjusted tax base. *Ford Credit International v. Department of Treasury*, 270 Mich. App. 530; 716 N.W. 2d 593 (2006).
- Joanne saved Waupaca Foundry millions of dollars in past-due tax liabilities, penalties and interest by successfully defending its right to participate in Michigan's voluntary disclosure program. *Waupaca Foundry, Inc. v. Department of Treasury*, (ThyssenKrupp), MTT Docket No. 266585 (July 2001).
- Joanne successfully prevented a township from increasing property tax assessment on taxpayer's nuclear power plant. *Covert Township v. Consumers Power Company*, 217 Mich. App. 352; 551 N.W. 2d 464 (1996).

## Publications, Presentations & Recognitions

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### Publications

- *Sales and Use Tax Handbook*, Michigan Chapter, American Bar Association (2002-present)
- "Michigan Property Tax Developments," Michigan Municipal Finance

### Presentations

- "Overcoming workplace challenges associated with the COVID-19 pandemic," State Bar of Michigan Young Tax Lawyers Committee. (Jan. 26, 2021)
- "In the Courts: Legal Decisions Affecting Our Work," Moderator, Michigan Tax Conference (Nov. 9, 2019)
- "Fireside Chat: Views from the C-Suit," POWER 2019 15th Anniversary, Detroit, Mich. (Oct. 24, 2019)
- "The Many Offshoots of Sales and Use Tax," Michigan Tax Conference (Nov. 7, 2018)
- "A View from the Top: How to Build a Successful Career that Includes Pro Bono and Community Service Work," Puerto Rico Day, University at Buffalo School of Law, Baldy Center for Law & Social Policy, Buffalo, N.Y. (Apr. 16, 2018)
- "Real Property Tax Developments Valuation of Big Box Retailers - Dark Store"

- Assessments,â?• Institute for Professionals in Taxation, Michigan One-Day Tax Seminar (Apr. 29, 2016)
- â??State and Local Tax Developments in Michigan,â?• Tax Executives Institute (Mar. 30, 2016)
- â??Sales & Use Tax Litigation,â?• MICPA, Michigan Department of Treasury, State Bar of Michigan Taxation Section, and Michigan Womenâ??s Tax Association (Nov. 4, 2015)
- â??The Multistate Tax Compact Election: An Update On the Current Litigation,â?• NYU Summer Institute in Taxation, New York, NY (Jul. 15, 2015)
- â??Vanishing Ambiguities â?? Sales and Use Tax Issues and Audits,â?• Michigan Tax Conference, MACPA, State Bar of Michigan Taxation Section and Michigan Department of Treasury (Nov. 5, 2014)
- â??Introduction to State and Local Taxation: Other Constitutional Issues,â?• Summer Institute in Taxation, New York, N.Y. (Jul. 22, 2014)
- â??Recent Michigan Tax Cases: Examples to Put into Practice,â?• State Tax Forum and Webinar, Michigan Association of Certified Public Accountants, Plymouth, Mich. (Jun. 10, 2014)
- â??Hot Topics in State Taxation,â?• (co-presenter) Annual State Tax Meeting, Detroit and Western Michigan Chapters of the Tax Executives Institute, East Lansing, Mich. (Nov. 21, 2013)
- â??Mock Trial & Appellate Argument â?? This Could Apply to You!â?• 2013 Michigan Tax Conference, Novi, Mich. (Nov. 6, 2013)
- â??Sales and Use Tax Super-Session â?? Everything You Need to Know,â?• (moderator) 2013 Michigan Tax Conference, Novi, Mich. (Nov. 5, 2013)
- â??Other Constitutional Issues: Equal Protection Clause; Import/Export Clause; Duty of Tonnage; Privileges and Immunities Clause; Supremacy Clause; Federal Preemption Statutes; First Amendment Challenge Compact Clause; State Constitution Uniformity and Equality Provisions,â?• New York University School of Continuing and Professional Studies, New York, N.Y. (Jul. 23, 2013)
- â??Introduction to State and Local Taxation: Other Constitutional Issues,â?• (co-presenter) Summer Institute in Taxation, New York, N.Y. (Jul. 23, 2013)
- â??The Latest Developments in Michigan State and Local Taxation,â?• 26th Annual Tax Conference, State Bar of Michigan Taxation Section, Plymouth, Mich. (May 23, 2013)
- â??Mock Trial & Appellate Argumentâ??Corporate Officer Liability,â?• Michigan Tax Conference, MACPA, State Bar of Michigan Taxation Section and Michigan Department of Treasury (Nov. 7, 2012)
- â??Recent Case Law Updates,â?• Michigan Tax Conference, MACPA, State Bar of Michigan Taxation Section and Michigan Department of Treasury (Nov. 6, 2012)
- â??Other Constitutional Issues,â?• New York University â?? School of Continuing and Professional Studies (Jul. 16, 2012)
- â??Sales and Use Tax Updates â?? Stories from the Field,â?• MACPA Management Information and Business Show, Novi
- (Jun. 27, 2012)
- â??Michigan Sales and Use Tax Exemptions,â?• Michigan Tax Conference, MACPA, State Bar of Michigan Taxation Section and Michigan Department of Treasury (Nov. 10, 2011)
- â??Sales and Use Taxes,â?• Primer on State Taxation Workshop, Michigan Tax Conference, MACPA, State Bar of Michigan Taxation Section, and Michigan Department of Treasury (Nov. 8, 2011)
- â??Sales and Use Tax Updates after the Streamlined Sales Tax Legislation,â?• Institute for Professionals in Taxation, Michigan One-Day Tax Seminar (Sep. 9, 2011)
- â??Why is Everyone Talking About Unclaimed Property?â?• (moderator) Institute for Professionals in Taxation, Michigan One-Day Tax Seminar (Sep. 9, 2011)
- â??Property Tax â?? Did You Miss the Boat?â?• MACPA Management Information & Business Show, Novi, Michigan (Jun. 29, 2011)
- â??Roundup of Michigan Tax Cases,â?• Michigan Tax Conference (Nov. 9-10, 2010)
- â??Developing a State Tax Case for Litigation,â?• Institute for Professionals in Taxation, Income

Tax Symposium, Miami, Fla. (Nov. 10, 2010)

### **Recognitions**

- The Best Lawyers in America, *Best Lawyers* (2014-2024)
- *Michigan Super Lawyers*, Thomson Reuters (2010-2021)
- Michigan Leading Lawyer, *Law Bulletin's Leading Lawyers Network* (2015-2021)
- *Michigan Women's Edition Super Lawyers*, Thomson Reuters (2017-2020)
- Top 25: 2017 Women Business *Michigan Super Lawyers*, Thomson Reuters (2017)

### **Boards, Memberships & Certifications**

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- American Bar Association, Taxation Section, State and Local Taxes Committee
- American Bar Association, Business Activity Tax (BAT) Task Force Special Committee
- American College of Tax Counsel, Fellow
- Detroit Metropolitan Bar Association
- Federal Bar Association
- International Women's Forum, Michigan Chapter
- Litigation Counsel of America, Charter Fellow and Chair of Michigan Chapter
- State Bar of Michigan, Taxation Section, State and Local Tax Committee, Chairperson (1998-2000)
- State Bar of Michigan, Real Property Law Section, State and Local Tax Committee, Chairperson (1995-2000)
- State Bar of Michigan, Michigan Tax Conference Planning Task Force (2007-present)
- Women Lawyers Association of Michigan
- Children's Hospital of Michigan, Board of Trustees (2004-2011)
- Girl Scouts of Southeastern Michigan, Advisory Board Council Member (2012-present)
- Seeds of Peace, Michigan Chapter, Co-president (2001-2003)
- Women of Tomorrow, Michigan Chapter Advisory Board, Chairperson (2012-present)

### **Professional Activities**

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- Adjunct Professor, Thomas M. Cooley Law School, Property Tax and Valuation

### **Prior Work**

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- Research Attorney for Michigan Court of Appeals (1987-1989)

### **Bar Admissions**

[Michigan](#)