



Jack L. Van Coevering

Senior Attorney

1700 East Beltline, N.E.
Suite 200
Grand Rapids, MI 49525-7044
T: 616.726.2221
F: 616.726.2299
jvancoevering@fosterswift.com

Jack is the former Chairman of the Michigan Tax Tribunal. For 25 years, Jack has practiced state and local tax, a career that has included government and private sector positions as a Michigan Assistant Attorney General, Administrator of the Michigan Department of Treasury's legal and hearings divisions and private practice.

Jack's work primarily involves complex property tax litigation involving power plants, mines and large industrial properties. He represents several municipalities in "big box" appeals including the City of Escanaba in its appeal of the "dark store" decision in *Menard Inc. v City of Escanaba*, 315 Mich App 512 (2016), lv den. He authored the property tax appeal chapter in *Real Property Tax Appeals in Michigan* (ICLE 2010) and for a number of years taught the property tax class for Cooley Law School's Masters of Law program. Jack is a member of the Michigan Assessors Association, the International Association of Assessing Officers and the Appraisal Institute.

In addition to his property tax work, Jack also represents taxpayers in state tax controversies. He has regularly presented at conferences for the Institute for Professionals in Taxation, the Institute for Continuing Legal Education, the MACPA and the Michigan and American Bar tax sections and is a member of state and local tax committees, the ABA's State and National Government Law Section and is member of the MACPA's State and Local Taskforce, the West Michigan Tax Symposium Taskforce and the Michigan Tax Conference Taskforce. He has been continuously included in Best Lawyers in America® since 2013. In 2013, 2014 and 2020, he was recognized as "Lawyer of the Year" in Tax Litigation and Controversy for Grand Rapids. Jack can be reached at (616) 726-2221.

PRACTICE AREAS

Business & Tax
Michigan Tax
Property Tax
Renewable Energy
Tax Law

EDUCATION

University of Michigan Law School,
J.D., 1987
Calvin University, B.A., 1982

BAR AND COURT ADMISSIONS

Michigan
U.S. District Court for the Eastern
District
U.S. District Court for the Western
District

HONORS & RECOGNITIONS

Best Lawyers in America®
2013-2024 (Litigation and
Controversy - Tax, Tax Law)

Best Lawyers in America® "Lawyer
of the Year" Tax Litigation and
Controversy 2013, 2014 and 2020 in
Grand Rapids

"Top Lawyer", *Grand Rapids
Magazine*, 2019 and 2020 in Tax
Law



REPRESENTATIVE MATTERS

- **Litigation**
- **Legislative and Tax Policy**
- **Power Plant Valuation Experience:**
 - 15 years of experience in power plant valuation appeals as chief judge of the Michigan Tax Tribunal, presiding judge or as litigating attorney.
 - Consulting to local units and attorneys in matters involving pollution control exemptions for power plants, tax incentives, personal property allocations and valuations of wind and natural gas.
 - Representation of local units in power plant matters before the Michigan Tax Tribunal, the Michigan State Tax Commission, Michigan appellate courts and Michigan circuit courts.
 - *Power Plant Valuation and Litigation Strategy*, International Association of Assessing Officer's Annual Conference, Indianapolis, Indiana (September 15, 2015).
- **Power Plant Valuation Litigation:**
 - *DTE v Frenchtown Charter Township*, MRR DK No. 18-001811. The Fermi 2 Nuclear Plant, a 1,198 MW nuclear power plant. Representing Frenchtown Charter Township -- multiple tax years.
 - *DTE v City of Trenton*, MTT Dk No. 18-001809-TT. The Trenton Channel Plant, a 536 MW coal-fired plant. Representing the City.
 - *DTE v City of Monroe*, MTT Dk No. 18-002256. The Monroe Power Plant, a 3,300 MW coal-fired plant. Representing the City and Frenchtown Township.
 - *Consumers Energy v Port Sheldon Township*; MTT Dk No. 16-001716. The J. H. Campbell Power Plant, a 1,450 MW coal-fired plant. Represented the Township.
 - Fremont Community Digester, a 3 MW biomass plant using anaerobic digestion of food waste. Consultant to the City.
 - *Consumers Energy Co. v City of Zeeland*, MTT Dk Nos. 14-002063, 15-001586, 16-001503. The Zeeland Generating Station, an 868 MW natural gas combined cycle plant. Represented the City.
 - *Wisconsin Electric Power Company d/b/a WE Energies v City of Marquette*, MTT Dk Nos. 14-004609; MTT Dk Nos. 17-000856, 18-001227. The Presque Isle Power Plant, a 431 MW coal-fired plant. Represented/representing the City.
 - *L'Anse Warden Electric Co LLC v Twp of L'Anse*, MTT Dk Nos. 392335, 436306, 454723; COA Dk No. 326067. L'Anse Warden Biomass Plant, a 20 MW biomass plant fueled by wood and tire waste. Represented the Township.
 - *DPS Juniper LLC v City of Jackson*, MTT Dk No. 0453720. Jackson Generating Station, a 564 MW natural gas combined cycle plant. Represented the City.



- *New Covert Generating Co. LLC v Covert Township (and Van Buren County, Intervening Party)*, MTT Dk Nos. 0399578, 12-000248 through 16-001888; 17-001737; 18-001312, 19-000863, 20-002115, and 21-001632. New Covert Generating Facility, a 1,159 MW natural gas combined cycle plant now operating in the PJM zone. Representing the Township and County in valuation appeals.
- *Detroit Edison Co v St. Clair Township*, MTT DK Nos. 0262065; 0262066. St. Clair Power Plant, a 1,958 MW coal-fired plant. The presiding Michigan Tax Tribunal judge for a one-month trial.
- *Detroit Edison Co v East China Township*, MTT Dk Nos. 0292795; 0292987. Belle River Power Plant, a 1,260 MW coal-fired plant. The presiding Michigan Tax Tribunal judge for a one-month trial.

SPEAKING ENGAGEMENTS

The Practicalities in Property Tax, *MICPA: Michigan Tax Conference*, November 7, 2019

Troubleshooting Multi-State Nexus Issues for the Family Business Post-Wayfair, *Foster Swift Collins & Smith*, June 6, 2019

Case by Case-Examining Real Property and Tax Compliance, *MICPA: Michigan Tax Conference-Livonia*, November 7, 2018

Lessons Learned from Menard Inc. v. City of Escanaba, *2018 MTA Annual Conference: Michigan Townships Association*, April 23, 2018

2018 Expert Insights Into Michigan Property Tax Issues and the Tribunal, *Michigan Appraisal Institute, Michigan Chapter*, February 15, 2018

Your One-Stop Shop for Property Tax, *Michigan Tax Conference*, November 8, 2017

Property Tax: How to Keep Your Head Together From January Through July, *Upper Peninsula Municipal Law Seminar*, February 15, 2017

The ABCs of the FOIA, *MTA: Upper Peninsula Municipal Law Seminar*, February 15, 2017

Medical Marijuana: What's Legal, What's Not, and What Can We Do?, *Lake Charter Township Berrien*, November 14, 2016

Property Tax Update: Dark Stores and More, November 14, 2016

Under the 'Dark Store' Cloud: The Future of Michigan Property Taxes, *UP Association of County Commissioners Fall Conference*, October 13, 2016

Michigan Tax Tribunal Presentation, *Michigan Association of Counties*, August 16, 2016

Objection Overruled: Protecting your County in Property Tax Litigation, *Michigan Association of Counties, Regional Summits*, August 16, 2016

Darks Stores – What are They and How do They Impact Your Township, 2016

Michigan Tax Tribunal Presentation, *Michigan Association of Counties*, July 18, 2016

Objection Overruled: Protecting your County in Property Tax Litigation, *Michigan Association of Counties, Regional Summits*, July 18, 2016

Michigan Tax Tribunal Presentation, *Michigan Association of Counties*, June 14, 2016



Objection Overruled: Protecting your County in Property Tax Litigation, *Michigan Association of Counties, Regional Summits*, June 14, 2016

Dark Store Theory: Coming to a State Near You, *American Bar Association-Institute for Professionals in Taxation Advanced Property Tax Seminar*, March 3, 2016

State Tax Considerations for the Michigan Practitioner, *West Michigan Tax Symposium*, November 10, 2015

Power Plant Valuation and Litigation Strategy, *International Association of Assessing Officer's Annual Conference*, September 15, 2015

Tips and Trips in Assessing the Big Box, *International Association of Assessing Officer's Annual Conference*, September 14, 2015

What's In Store for the Big Box, *Upper Peninsula Association of County Commissioners Conference*, June 12, 2015

Big Box Valuation Issues, *Michigan Association of Counties' Legislative Conference*, March 31, 2015

Real Estate Transfer Tax Issues: A Case Study Approach, *Institute for Continuing Legal Education Webcast*, November 22, 2014

Michigan Taxpayer Rights Legislation and the Andrie Supreme Court Decision: Tax Administration From the Point-Of-Sale to Offer-in-Compromise., *West Michigan Tax Symposium*, November 12, 2014

What's in the Box? Big Box Legislation and Other Legislation Affecting Taxes, *Michigan Association of Township Supervisors*, October 22, 2014

Assessing the Big Box: Litigation and Assessing Tips, *Michigan Assessors Association Annual Conference*, August 3, 2014

Corporate Officer Liability in Michigan: A Change in the Landscape?, *CPE Mega Conference*, June 10, 2014

Corporate Officer Liability in Michigan: A Change in the Landscape?, *CPE Mega Conference*, May 15, 2014

Changes in Tax Procedures and Administration: Michigan One Day Seminar, *Institute for Professionals in Taxation*, May 2, 2014

Mid-Michigan Chapter of the Michigan Assessors Association Meeting, *Michigan Assessors Association*, August 14, 2013

CIT Updates and Remaining MBT Issues, *West Michigan Tax Symposium*, November 13, 2012

Corporate Officer Liability: Mock Trial and Appellate Argument, *Michigan Tax Conference*, November 7, 2012

Tax Updates from Neighboring States, *Michigan Tax Conference*, November 6, 2012

New Rules at the Michigan Tax Tribunal – How Does It Change the Practice?, *Public Corporation Law Section Annual Meeting*, February 10, 2012

Changes to Sales and Use Taxes That You Might Have Missed, *West Michigan Tax Symposium*, November 29, 2011



New Taxes, Old Problems, *West Michigan Tax Symposium*, November 29, 2011

The Basics of Administrative Procedures and Appeals in Michigan, *Michigan Tax Conference*, November 10, 2011

State Unclaimed Property Audits, *Michigan Tax Conference*, November 9, 2011

State Tax Forum, *Michigan Association of Certified Public Accountants*, 2011

Amnesty Webinar, *Michigan Association of Certified Public Accountants*, June 2011

On the Road to Change: Michigan Business Tax Unitary Business Group, *West Michigan Tax Workshop*, June 9, 2011

Michigan Taxes: New Taxes, Amnesty and an Update, *Michigan Manufacturers Association*, May 3, 2011

State Taxes in a Changing State, *Joint Presentation with BDO Seidman LLP*, April 28, 2011

East Meets West: Joint Meeting of the East and West Michigan Tax Executives Institute Chapters, *Tax Executive Institute*, November 19, 2010

Michigan Fall Tax Update, *Crowe Horwath Annual Meeting*, November 18, 2010

MBT Gross Receipts, *Michigan Tax Conference*, November 10, 2010

Property Taxes in Ohio, Indiana and Michigan Courts, *Michigan Tax Conference*, November 9, 2010

Spring Tax Update, *Joint Presentation with BDO Seidman LLP*, April 22, 2010

Spring Tax Update, *Joint Presentation with BDO Seidman LLP*, April 20, 2010

MBT Tax Credits: A Different Kind of Credit Application, *State Tax Workshop, Michigan Association of Certified Public Accountants*, December 10, 2009

Winning Strategies for Handling Property Tax Appeals & Dealing with Current Real Estate Issues, *State Bar of Michigan Taxation Section*, November 17, 2009

Property Tax Update, *Michigan Tax Conference*, November 12, 2009

Appealing Commercial Property Taxes, *International Council of Shopping Centers*, April 29, 2009

State Real Estate Transfer Tax, *Grand Rapids Bar Association*, March 11, 2009

Taxing Michigan Businesses: Thoughts Before Filing, *Tax Executives Institute*, March 5, 2009

Keeping Up With the Many New Changes to Michigan Tax, *West Michigan Tax Symposium*, November 12, 2008

Purchases From Other Firms Deduction, *Michigan Tax Conference*, November 5, 2008

Grand Rapids Bar Association, *State Bar of Michigan*, 2008

Institute for Professionals in Taxation, *The Michigan One-Day Tax Seminar*, 2008

State Tax Forum, *Michigan Association of Certified Public Accountants*, 2008

Michigan Property Tax Update, *Muskegon County and Ottawa County Assessors Association*, June 27, 2008

New Updates to Michigan Business Taxes, *Lorman Educational Services*, April 30, 2008

New Updates to Michigan Business Taxes, *Lorman Educational Services*, April 29, 2008



New Updates to Michigan Business Taxes, *Lorman Educational Services*, April 25, 2008

New Updates to Michigan Business Taxes, *Lorman Educational Services*, April 24, 2008

Michigan Business Tax, *Michigan Manufacturers Association*, February 8, 2008

Michigan Business Tax, *Indiana Manufacturers Association and Indiana Chamber of Commerce Tax Meeting*, December 13, 2007

Institute for Professionals in Taxation, *The Michigan One-Day Tax Seminar*, 2007

State Tax Forum, *Michigan Association of Certified Public Accountants*, 2007

Northern Michigan Chapter of the Michigan Assessors Association Training, *Michigan Assessors Association*, September 15, 2006

Annual Conferences, *Michigan Assessors Association*, 2006

Annual State Bar Meeting, Taxation Section, *State Bar of Michigan*, 2006

Institute for Professionals in Taxation, *The Michigan One-Day Tax Seminar*, 2006

State and Local Tax Committee Meeting, *State Bar of Michigan*, 2006

Contemporary Issues at the Michigan Tax Tribunal, *Kent County Bar Association and Kent County Assessor's Association*, February 2, 2006

Mid-Michigan Chapter of the Michigan Assessors Association Meeting, *Michigan Assessors Association*, November 3, 2005

Contemporary Issues at the Michigan Tax Tribunal, *Oakland University School of Business*, September 21, 2005

Association of Accounting Administrators' Conference, August 19, 2005

Small Practitioners' Conference, *Michigan Association of Certified Public Accountants*, August 18, 2005

Annual Conferences, *Michigan Assessors Association*, 2005

Institute for Professionals in Taxation, *The Michigan One-Day Tax Seminar*, 2005

Michigan Tax Workshop Conference, *Michigan Association of Certified Public Accountants*, 2005

State and Local Tax Committee Meeting, *State Bar of Michigan*, 2005

State Tax Forum, *Michigan Association of Certified Public Accountants*, 2005

Litigation and Business Valuation Conference, *Michigan Association of Certified Public Accountants*, June 14, 2005

Annual Conferences, *Michigan Assessors Association*, 2004

Institute for Professionals in Taxation, *The Michigan One-Day Tax Seminar*, 2004

State and Local Task Force Annual Meeting, *Michigan Association of Certified Public Accountants*, 2004

State and Local Tax Committee Meeting, *State Bar of Michigan*, 2004

Southeast Chapter of the Michigan Assessors Association Meeting, *Michigan Assessors Association*, May 20, 2004



Class Action Lawsuits in State Tax, *Informational and Training Session for State Tax Attorneys, Multistate Tax Commission Spring Meeting*, January 24, 2003

Making Winning Feel Like Losing: Remedies for Unconstitutional State Taxes, *American Bar Association, Tax Section, State and Local Tax Committee Meeting*, January 24, 2003

Annual State and Local Tax Update, *Michigan Association of Certified Public Accountants*, January 25, 2002

Streamlined Sales Tax Legislation, *Midwest States Association of Tax Administrators Annual Conference, Federation of Tax Administrators*, August 21, 2001

Annual State Bar Meeting, Taxation Section, *State Bar of Michigan*, 2001

Institute for Professionals in Taxation, *The Michigan One-Day Tax Seminar*, 2001

Michigan Tax Workshop Conference, *Michigan Association of Certified Public Accountants*, 2001

State and Local Task Force Annual Meeting, *Michigan Association of Certified Public Accountants*, 2001

State and Local Tax Committee Meeting, *State Bar of Michigan*, 2001

State Tax Forum, *Michigan Association of Certified Public Accountants*, 2001

Streamlined Sales Tax System in Michigan, *Tax Executives Institute*, May 24, 2001

Separate Entities and Other Nexus Issues, *Income Tax Conference, Council on State Taxation*, February 22, 2001

The Emerging Rules of Cyberspace, *Annual E-Law Conference, Information and Technology Association of Michigan*, February 6, 2001

Annual State Bar Meeting, Taxation Section, *State Bar of Michigan*, 2000

Institute for Professionals in Taxation, *The Michigan One-Day Tax Seminar*, 2000

State Tax Forum, *Michigan Association of Certified Public Accountants*, 2000

Leveraging Your Global Reach: Sales Tax Calculation Software, *Great Lakes Interactive Marketing Association*, May 16, 2000

Detroit Bar Association Lunch Series, *State Bar of Michigan*, April 19, 2000

Information and Technology Association of Michigan Roundtable, March 14, 2000

PUBLICATIONS

Shining a Light on Dark Stores, *The Michigan Assessor (Michigan Assessor Association)*, November 1, 2021

After Menard Inc. v City of Escanaba, What's Next for Big Box Store Appeals?, *Foster Swift Municipal Law Newsletter*, November 28, 2017

Michigan Supreme Court Rejects Menard's Appeal in "Dark Store" Tax Appeal, *Foster Swift Municipal Law News E-Blast*, October 23, 2017

School Funding Impacted by "Big Box" Store Tax Appeals, *Foster Swift School Law News E-Blast*, August 7, 2017

The Impacts of Menards Inc. v City of Escanaba, *Foster Swift Municipal Law News*, June 30, 2016

Bringing Light to Michigan's "Dark Stores", *Foster Swift Municipal Law News*, May 31, 2016



Court of Appeals Issues Critical Decision on "Big Box" Store Property Tax Appeals, *Foster Swift Municipal Law News*, May 27, 2016

Streamlined Sales Tax System, *III Michigan Tax Lawyer* 15, 2011

The Model State Tax Tribunal Act: Measuring Fairness and Efficiency in Michigan's State Tax Appeal System, *XXXVI Michigan Tax Lawyer* 16, Fall 2010

Appealing Property Taxes in Bankruptcy Court, *Michigan Real Property Review*, Vol. 39, No. 2, 72, Summer 2010

Real Property Tax Appeals in Michigan, *Institute for Continuing Legal Education*, 2010

Foreclosures and Delinquent Taxes, Winning Strategies for Handling Property Tax Appeals and Dealing with Current Real Estate Issues, *Institute for Continuing Legal Education*, 2009

The Michigan Business Tax, *XXVIII Michigan Business Law Journal* 40, Spring 2008

Criminal Law, Annual Survey of Michigan Law, 38, *Wayne Law Review*, July 20, 1992

Criminal Law, Annual Survey of Michigan Law, 37, *Wayne Law Review*, 1991

MEMBERSHIPS & AFFILIATIONS

Legal Affiliations:

- American Bar Association
 - Taxation Section
 - State and Local Tax
 - Real Property
 - Trust and Estate Law Section
 - State and Local Government Law Section
- Federal Bar Association
 - Western Michigan Chapter, Member
- State Bar of Michigan
 - Taxation Section
 - Tax Council, 2008-2010
 - State and Local Tax Committee
 - Real Property Law Section; Member
 - Joint Taskforce on the State Real Estate Transfer Tax
- Grand Rapids Bar Association

Industry & Professional Associations:

- Michigan Association of Certified Public Accountants
 - State and Local Taskforce
 - Michigan Tax Conference Planning Taskforce



- West Michigan Tax Symposium Taskforce
- 2008 Member of Distinguished Taskforce Award
- 2006 Partner of the Year Award
- International Association of Assessing Officers
 - Public Utility Section
 - Tax Collection Section
- Michigan Assessors Association
 - 2017 Subscribing Member Award
- Grand Rapids Chamber of Commerce
 - Tax and Regulatory Affairs Committee
- Michigan Chamber of Commerce
 - Tax Committee
- National Conference of State Tax Judges, 2003-2007
- Appraisal Institute
- Building Owners and Managers Association of West Michigan, 2007-2010
- Streamlined Sales Tax Business Advisory Council
- Streamlined Sales Tax Project
 - Governing Council
 - Vice-chair of two working groups, 1999-2002
- Multistate Tax Commission
 - Sales Tax Uniformity Committee, Michigan Representative, 1999-2001
 - Litigation Committee, Chair, 2000-2002, Vice-Chair, 1999-2000
 - Awarded 2002 Honorary Resolution

RECENT BLOG POSTS

Tax Law Blog

When Will a Company's Website Create Nexus with a State for Sales Tax Purposes Post-Wayfair?

After Wayfair, Is Michigan's Legislative Nexus Standard the New Bright Line?