

# GALLAGHER

## GALLAGHER EVELIUS & JONES

### ATTORNEYS AT LAW

## Affordable Housing

We began working with developers on HUD-financed projects more than 40 years ago. Since then, we've partnered with developers, syndicators, and investors on a variety of low-income housing projects – more than 900 to date in over 45 states. In every project, we build strong relationships with the people involved.

### Transactions

Affordable housing transactions usually combine different financing structures, such as private equity, state and federal financing, and conventional debt. Our lawyers know their way around all of them, and can guide you through transactions that include:

- Federal and state affordable housing tax credit projects, including those using tax-exempt bond financing;
- Federal historic rehabilitation tax credits, including projects using master lease structures;
- HUD financing;
- FHA financing;
- Rental Assistance Demonstration financing;
- Federal low-income housing tax credits;
- Tax exempt financing;
- Tax increment reinvestment zones;
- New markets tax credits;
- Mark to market refinancings and restructurings;
- Local, state, and federal financing;
- Private foundation grants;
- Code section 1031 tax-free real estate exchanges; and
- Investment syndications and commercial/conventional financing.

## Developers

If you're a developer, we can help you maximize tax credits for acquiring, rehabilitating, or building affordable housing. We'll find the precise combination of resources that will help you meet your financial goals and minimize project risk in:

- Land acquisition;
- Land use and permitting;
- Environmental issues;
- Construction contracts;
- Leasing/sale and disposition; and
- Public/private partnerships and joint ventures.

## Additional Services

We can also help you negotiate commercial leases and property management agreements. And we counsel clients on a variety of residential and commercial landlord-tenant disputes; discrimination allegations and other Fair Housing Act issues; and claims involving the Americans with Disability Act (ADA), including the construction of accessible housing.

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