

## Services

### Real Estate

#### Practice Contact

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#### Attorneys

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Deanna R. Cook

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Bryan H. Falk

Bryan J. Farkas

David E. Finck

Sheila Nolan Gartland

Brandon S. Gilbert

David A. Groenke

Megan L. Hoelle

Nicholas R. House

Marcus A. Hughes

Alexander D. Iammarino

Our real estate attorneys work seamlessly with other practices in the firm to advise on matters critical to the lifecycle of real estate assets, including:

- Acquisitions and dispositions
- Commercial leasing
- Federal, state and local tax credits
- Finance, including traditional financing, as well as U.S. Department of Housing and Urban Development (HUD), Federal Housing Administration (FHA), Fannie Mae, Freddie Mac and other agency loan programs
- Real estate ownership structuring, including joint ventures and private offerings
- Income tax planning strategies, including venture and transaction structuring and 1031 like-kind exchanges
- Land use, zoning and entitlements
- Real estate tax minimization strategies and appeals
- Construction contracts and construction disputes
- Environmental
- Real estate litigation
- Franchising and commercial contracts

Our depth of knowledge of the complete spectrum of real estate issues positions Vorys to spot potential complications unique to each project — from multifamily housing and mixed-use commercial development to industrial facilities — enabling us to provide timely and efficient service to clients in dozens of industries and maximize their real estate investments.

### Who We Represent

Vorys has a longstanding history of providing real estate representation to major, national and international companies, including well-known developers, manufacturers and retailers. For example, we represent more than half of the National Retail Federation's Top 25 and nearly

Hani R. Kallas  
 Maxwell G. Kilbourn  
 Jefferson M. Kiser  
 DeLoughery "Lori" D. Lang  
 Joel M. Lund  
 Michael Mangan  
 Katherine E. McDonald  
 Jennifer J. Mehaffie  
 Bradley T. Miller  
 Gabriel A. Moyer  
 Ariel A. Mullin  
 Mark A. Norman  
 Jacinto A. Núñez  
 Nicholas Petricoff  
 Matthew J. Porter  
 Nicholas M.J. Ray  
 Patrick J. Reardon  
 Nicklaus J. Reis  
 Sarah A. Rhodes  
 Kathryn S. Ripley  
 Leah I. Rothfeld  
 Jacob P. Schroeder  
 Shane D. Schlichter  
 Elizabeth "Beth" A. Seedorf  
 Cauley P. Simmons  
 J. Theodore Smith  
 Michelle M. Smith  
 Mo Smith  
 Elchanan G. Stern  
 Jill S. Tangeman  
 Casey N. Valentine  
 Michael K. Venum  
 Webb I. Vorys  
 John B. Weimer  
 Anthony D. Weis  
 Rebecca "Elissa" Wilson  
 Elia O. Woyt

one-third of its Top 100 list.

Today, Vorys boasts attorneys in eight cities who provide holistic service in real estate matters from coast to coast. Our practice includes one of the largest HUD MAP Lender representation groups in the country, with lawyers who represent major industry players located throughout the United States.

Our real estate clients include:

- Developers, owners and users of office buildings, lab and biotech space, retail, data centers, distribution centers and industrial facilities and other commercial properties
- Condominium, apartment project and other multifamily residential owners and developers, with an emphasis on affordable housing
- Financial institutions
- Private real estate investors
- Insurance companies
- Governmental authorities
- Contractors and subcontractors
- Architects and engineers
- Homebuilders

## Nationwide Recognition

Vorys' commitment to excellence and client service is evidenced by our consistent recognition as a top-tier firm for real estate.

We are proud to have had members of our real estate team inducted into the prestigious American College of Real Estate Lawyers (ACREL), to have earned top honors as a **national Tier 1 firm for real estate law** in the 2023 *U.S. News – Best Lawyers*® “Best Law Firms” report, and to have received recognition as a **“Leading Law Firm” in Ohio for real estate law** in *Chambers USA*.

In the guide, *Chambers USA* notes that Vorys’ “premier real estate group” has “significant experience in a wide range of matters including **financing, lease negotiation and entity structuring.**” Our practice “comes recommended for its expertise in **HUD financing and joint venture transactions,** and maintains a fine track record for its work in **condominium development and urban redevelopment projects,**” and “continues to be a **go-to practice for land use, zoning and eminent domain matters.**”

Keith A. Zabela

Scott J. Ziance

**Areas Of Concentration**

- Agency Finance
- Property Tax Management
- Real Estate Finance
- Tax and Economic Development Incentives

**What We Do**

**Commercial and Residential Development**

Vorys' real estate attorneys represent individuals as well as private and public entities in all aspects of development for virtually every kind of real estate property.

From serving as lead real estate counsel to Bath & Body Works Inc. (formerly L Brands Inc.) in the development of all aspects of Columbus, Ohio's Easton Town Center — ranked among the top 30 highest-performing retail centers in America — to representing M/I Homes, Central Ohio's No. 1 homebuilder with developments across the country, Vorys is preeminent legal counsel to both commercial and residential real estate developers.

**WHAT WE DO**

Our attorneys provide soup-to-nuts service in real estate development matters — from rezoning petitions to the drafting of complex declarations of covenants, conditions and restrictions to the negotiation of construction and architect contracts.

We advise on all legal aspects relating to the development of:

- Shopping centers and other retail and commercial properties
- Hotels
- Office buildings
- Data centers, distribution centers and other warehouse facilities
- Hospitality complexes
- Industrial facilities
- Residential dwellings, such as apartment projects (including significant experience in the development and financing of affordable housing), condominium communities and single-family residential subdivisions
- Mixed-use developments incorporating multiple real estate categories

We also help governmental authorities and private entities develop innovative solutions to overcome roadblocks and bring development projects to completion in an efficient manner.

We resolve challenges facing clients in the following areas, among others:

- Zoning and land use
- Environmental
- Utility service
- Logistics
- Construction
- Title issues
- Finance
- Transaction structure
- Taxation strategy (including income and real estate taxes)

## Housing and Urban Development (HUD) / Affordable Housing

Vorys' HUD practice is among the largest in the country, with dozens of attorneys dedicated to helping clients revitalize communities through the development of affordable housing and historic preservation.

### WHAT WE DO

Vorys has closed HUD-insured loans in all 50 states, Puerto Rico and Washington, D.C., and represents major industry players who finance a range of development projects, from affordable housing and multifamily housing to nursing homes and assisted-living facilities.

We plan, structure, negotiate and close transactions involving complicated federal, state and local development programs and incentives, including:

- U.S. Department of Housing and Urban Development (HUD) programs
- Federal and state historic tax credits (HTC)
- Federal and state low-income housing tax credits (LIHTC)
- New Markets Tax Credits (NMTC)
- Historic preservation
- Urban development

### ADVOCACY, THOUGHT LEADERSHIP AND INNOVATION

Our attorneys regularly present at flagship HUD and lender conferences, and have held **key leadership positions with advocacy groups**, including the Mortgage Bankers Association, the Southwest Mortgagee Advisory Council, the Western Mortgagee Advisory Council and the Eastern Lenders Association, among others.

We literally “**wrote the book**” on **Federal Housing Administration (FHA) multifamily mortgage insurance**, having authored a chapter in the *Navigating HUD Programs* book, first published by the American Bar Association in 2012, and contributed significant portions of the text to *HUD’s Multifamily Accelerated Processing Guide* (Rev. 2020). Our knowledge of FHA issues is matched by our deep experience representing lenders and borrowers in FHA-insured financings. Since 2009, we have closed more than **4,000 HUD and FHA-insured loan transactions** across the country:

- In every active FHA multifamily mortgage insurance program
- In every HUD office where multifamily and healthcare loans are handled

Vorys created proprietary software that streamlines the preparation of loan documents to increase efficiency and implement quality controls, exemplifying our dedication to delivering innovative client solutions and excellent service. To learn more, [click here](#).

## Acquisitions, Sales/Dispositions and Leasing

Vorys handles every aspect of the acquisition, sale and leasing of all types of real estate — from industrial facilities, lab and biotech space, shopping centers, offices and commercial buildings to multifamily housing projects, commercial and residential condominiums and residential subdivisions.

We represent public and semipublic facilities, private developers, businesses and agencies in complex multiparty transactions. Our leasing clients include owners and landlords of all types of retail/commercial properties, as well as tenants of retail, office and industrial space — a number of whom we represent on a national basis.

Our work includes:

- Negotiating complex purchase and sale agreements
- Resolving title defects
- Addressing environmental concerns
- Effecting 1031 like-kind exchanges
- Negotiating and drafting leases and related documents

Our clients benefit from our expansive real estate knowledge and our deep experience in representing and negotiating with financial institutions, municipalities and other public bodies.

## Construction

Vorys attorneys, who include professional engineers and former on-site construction personnel, have extensive experience in leading all legal aspects of construction projects — from land acquisition and design to finance and bid and contract negotiations to scheduling and delivery. We have worked with local counsel to represent numerous domestic clients on international construction matters, both transactional and litigation.

Our work also includes:

- Negotiating and drafting construction management agreements and design professionals' contracts
- Mechanics' liens issues
- Permitting matters
- Payment and performance bonds
- Construction litigation and dispute resolution (course of construction, change order and delay disputes; post-completion defects; and other complex cases)

Our clients span the construction industry spectrum:

- Property owners (vertical/commercial, multifamily, heavy industry and health care, among other industries)
- Developers
- Architects
- Engineers
- Public and private contracting authorities
- Financial institutions
- Contractors
- Material suppliers

## Condominiums

Vorys represents prospective owners and developers in navigating the gamut of issues related to commercial and residential condominium projects.

We advise on the coordination and preparation of all necessary organizational and governance documents. We provide counsel throughout the governmental approval process. Vorys regularly counsels clients on the real estate tax benefits of using the condominium structure in the multifamily market, as well as using a condominium to overcome challenges related to project planning, utilities, zoning and project finance. The firm's experience includes purely residential condominiums, both vertical and horizontal. More recently, however, we spend the majority of our time working with clients to develop commercial condominiums, often in a mixed-use environment. Vorys attorneys also have significant experience designing and implementing strategies to cure title defects resulting from improperly created condominium projects.

## Joint Ventures and Private Offerings

An integral part of our real estate practice, Vorys has deep experience in leading the entity-structuring process, including the formation and documentation of real estate joint ventures and the syndication of equity interests in real estate ownership entities that own assets all across the country. We regularly represent sponsors in complex negotiations with joint venture partners, including institutional investors,

private equity firms, REITs, endowment funds and high-net-worth investors. Vorys also regularly assists clients with private offering documents to syndicate equity to accredited investors.

Our real estate attorneys partner with our tax, corporate and securities law practices to ensure that all structuring issues are addressed and resolved seamlessly as part of the overall real estate transaction. We emphasize tax planning and tax-efficient structuring in counseling clients to maximize the value of their investments.

Our lawyers' involvement in (or ability to understand) all aspects of the underlying real estate issues gives our clients an advantage in documenting an ownership structure that works for the particular real estate assets of the venture.

## Public and Semi-Public Transactions; Urban Development

Vorys' real estate practice is backed by a team of attorneys who regularly coordinate with municipalities and other public entities to represent public and quasi-public entities, facilities, developers and agencies in complex multiparty transactions.

We advise on all legal aspects of urban redevelopment projects:

- Land acquisition
- Demolition
- Leasing
- Construction
- Financing

Our work includes serving as lead counsel to Capitol South Community Urban Redevelopment Corporation in all aspects of developing a multiuse project in downtown Columbus, Ohio, that comprises office and retail space, a hotel and parking. Vorys' leadership in numerous urban redevelopment projects, such as The Ohio State University Campus Partners initiative in Columbus, Ohio, and Pullman Square in Huntington, West Virginia, further illustrate the range of the firm's capabilities in the public-private arena.

## Eminent Domain

Recognized by *Chambers USA* as a "go-to practice" for eminent domain matters, we regularly represent public authorities and private clients in matters relating to condemnation and the power of eminent domain.

Our work includes negotiating and litigating disputes involving public purpose, just compensation and related issues in condemnation suits. To learn more about this practice, [click here](#).

## Foreclosure

We are experienced in even the most complicated foreclosure, restructuring and workout matters involving commercial properties.

Our attorneys have spearheaded foreclosures, restructurings and workouts of mortgages for a range of properties, including:

- Office buildings
- Hotels
- Restaurants
- Health and recreation facilities
- Golf courses
- Farms
- Multiple-unit apartment buildings/large apartment complexes
- Senior living facilities
- Mobile home parks
- Manufacturing facilities

Our work also includes the appointment of receivers and the facilitation of the transfer of operations and management after sale.

## Zoning and Land Use Planning

Lauded as a “go-to” practice for land use and zoning matters by *Chambers USA*, we advise clients in navigating the full range of zoning and land use issues.

We represent clients in zoning, building regulation, land use and land planning matters, including obtaining approval of industrial and commercial projects, residential subdivisions and planned developments.

In this area, we counsel clients in the process of annexing property into incorporated municipalities. Our attorneys also assist in governmental permitting processes that are critical to successful land development projects.

## News

News, 6.1.2023

Thirty-Three Vorys Attorneys Ranked in 2023 *Chambers USA* Guide



[News, 4.28.2023](#)

Ziance Receives NAIOP of Ohio President's Award for Excellence

[News, 2.22.2023](#)

Smith Quoted in BisNow Story on Commercial Condos

[News, 2.14.2023](#)

Vorys Expands Economic Development Incentives Team with Economic Development Manager

[News, 1.18.2023](#)

Vorys Expands Nationwide Property Tax Team with Experienced Texas Tax Lawyer

[News, 1.3.2023](#)

Vorys Elevates 15 to Partner

[News, 1.3.2023](#)

More Than 35 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

[News, 11.3.2022](#)

Vorys Receives 69 Tier One Rankings on 2023 *U.S. News – Best Lawyers* "Best Law Firms" List

[10.19.2022](#)

Vorys Expands Nationwide Real Property Tax Valuation Team with Oregon-Based Tax and Real Estate Attorney Michael Mangan

[News, 10.6.2022](#)

Gartland Awarded the Robert L. Hausser Memorial Award by Ohio State Bar Association's Real Property Section

[News, 9.30.2022](#)

Vorys Fourth Annual Commercial Loan Workout Webinar Series

[News, 9.19.2022](#)

Simmons Selected for the CMBA 2022-2023 Leadership Academy Class

[News, 8.18.2022](#)

115 Vorys Attorneys Named to the 29th Edition of The Best Lawyers in America® List; 33 Vorys Attorneys Named to Best Lawyers: Ones to Watch in America List

[8.18.2022](#)

Ten Vorys Attorneys Included in the 29th Edition of Best Lawyers: "Lawyers of the Year"

[News, 8.1.2022](#)

Smith Appointed to PNC Bank's Community Advisory Council

[News, 7.12.2022](#)

Falk Named to the Leadership Cleveland Class of 2023

6.29.2022

59 Vorys Attorneys Included in 2022 *Columbus CEO's Best Lawyers*

6.1.2022

Thirty-Three Vorys Attorneys included in 2022 Chambers USA Guide

4.13.2022

Columbus City Development Attorney Re-Joins Vorys, Will Focus on Economic Development Incentives Work

3.1.2022

Falk to Become Leader of Vorys Cleveland Office

2.28.2022

Falk Named to *Crain's Cleveland Business* "Notables in Law" List

2.17.2022

Miller Quoted in *This Week: Worthington* Story Titled "Lifestyle Communities Attorney Raises Legal Question About Recent Actions by Worthington City Council"

News, 1.27.2022

Experienced Real Estate and Affordable Housing Attorney Joins Vorys in Washington, D.C.

News, 1.24.2022

Vorys Advises Intel on Its Historic Chip Fabrication Facility Site Selection Project

News, 1.4.2022

More Than 40 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars Lists

News, 1.3.2022

Vorys Elevates 13 to Partner

News, 11.8.2021

Vorys Welcomes New First-Year Associates

News, 11.4.2021

Vorys Receives 81 Tier One Rankings on 2022 U.S. News – Best Lawyers "Best Law Firms" List

News, 10.19.2021

Tangeman Quoted in *Columbus Dispatch* Story Titled "Should Columbus Zoning Code Be Overhauled? Consultant Says Controversial Developments Show Need for Change"

News, 8.19.2021

116 Vorys Attorneys Named to 2022 *Best Lawyers in America* List; 34 Vorys Attorneys Named to *Best Lawyers*' "Ones to Watch" List

News, 8.2.2021

Vorys Welcomes Bradley T. Miller as Partner in Cleveland

News, 7.7.2021

Miller Quoted in Columbus Dispatch Article Titled "Elections Board Removes Overlay Petition From Fall Ballot"

News, 5.20.2021

Thirty-Three Vorys Attorneys included in 2021 Chambers USA Guide

News, 3.26.2021

Ziance & Byrne Co-Authored Article for NAIOP's Spring 2021 Development Magazine

News, 2.1.2021

Gartland Profiled In University of Toledo College of Law Story Titled "Optimizing Flexibility Creates Rewarding & Expanding Practice"

News, 2.1.2021

Ziance and Byrne Quoted in *Columbus Business First* Story on Ohio's New Transformational Mixed Use Development Tax Credit

News, 1.5.2021

Vorys Elevates Nine to Partner

News, 12.17.2020

More Than 30 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

News, 11.24.2020

Gartland Elected to American College of Real Estate Lawyers' Board of Governors

News, 11.5.2020

Vorys Receives 68 Tier One Rankings on 2021 U.S. News – Best Lawyers "Best Law Firms" List

News, 10.15.2020

Vorys Featured in 2020 IFLR1000 Corporate & Financial List

News, 9.15.2020

Sherwin-Williams Names Vorys as a Key Partner for its New Global Headquarters and R&D Center Project

News, 8.20.2020

112 Vorys Attorneys Named to 2021 *Best Lawyers in America* List; 26 Vorys Attorneys Named to Best Lawyers' Inaugural "Ones to Watch" List

News, 5.6.2020

Ray Quoted in Bisnow Real Estate Story Titled "Tax Attorneys Expect A Wave Of Coronavirus Tax Appeals"

[News, 4.23.2020](#)

Thirty Vorys Attorneys included in 2020 *Chambers USA* Guide

[News, 3.27.2020](#)

Ziance Quoted in *Tax Notes* Story Titled “COVID-19, Force Majeure, and Tax Incentive Agreements”

[News, 12.19.2019](#)

Miller Quoted in *Delaware Gazette* Story Titled “Settlement Reached in Genoa Township”

[News, 11.13.2019](#)

Vorys Welcomes New First-Year Associates

[News, 11.7.2019](#)

Vorys Receives 66 Tier One Rankings on 2020 U.S. News – Best Lawyers “Best Law Firms” List

[News, 9.4.2019](#)

Ohio Development Services Agency’s Former Chief Counsel Joins Vorys Economic Development Incentives Team

[News, 8.15.2019](#)

More Than 100 Vorys Attorneys Named to 2020 Best Lawyers in America® List

[News, 7.22.2019](#)

Mann Quoted in *Columbus Business First* Story Titled “Opportunity Zones Primed for Business”

[News, 4.30.2019](#)

Vorys Plays Key Role in the Dayton Arcade Project

[News, 4.26.2019](#)

Thirty Vorys Attorneys included in 2019 *Chambers USA* Guide

[News, 4.16.2019](#)

Smith Inducted into the American College of Real Estate Lawyers

[News, 3.19.2019](#)

Núñez, Craig Selected for 2019 Leadership Council on Legal Diversity Programs

[News, 2.15.2019](#)

Browning Receives 2019 Lexology Client Choice Award

[News, 1.14.2019](#)

Surabian Joins Vorys

[News, 12.5.2018](#)

Forty-eight Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

News, 11.15.2018

Ziance Quoted in *Springfield News-Sun* Story Titled "Springfield Housing: Experts Say Funding Tool Becoming More Common for Development"

News, 11.1.2018

Vorys Receives 77 Tier One Rankings on 2019 *U.S. News* – Best Lawyers "Best Law Firms" List

News, 8.15.2018

More Than 100 Vorys Attorneys Named to 2019 Best Lawyers in America® List

News, 5.4.2018

Thirty-Two Vorys Attorneys included in 2018 *Chambers USA* Guide

News, 1.22.2018

Miller Quoted in *Delaware Gazette* Story Titled "BOE Nixes Berlin Twp. Referendum"

News, 1.1.2018

Vorys Elevates Seven to Partner

News, 12.18.2017

Miller Quoted in *Dayton Daily News* Story Titled "Owners of Former Store Sue Xenia; Lawsuit Alleges City Damaged Wall During Next-Door Demolition"

News, 12.14.2017

Miller Quoted in *Xenia Gazette* Story Titled "Building Owner Files Federal Lawsuit Against Xenia"

News, 12.12.2017

Ziance Elected as President of NAIOP of Ohio

News, 12.5.2017

56 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

News, 10.31.2017

Vorys Receives 70 Tier One Rankings on 2018 *U.S. News* – Best Lawyers "Best Law Firms" List

News, 10.27.2017

Vorys Welcomes New Associates

News, 9.20.2017

Property Development Litigation in Powell Ends with \$1.8M Settlement

News, 8.17.2017

More Than 100 Vorys Attorneys Named to 2018 The Best Lawyers in America® List

News, 8.3.2017

Vorys Advises M/I Homes in Rule 144A/Regulation S Offering

[News, 5.26.2017](#)

Thirty Vorys Attorneys included in 2017 *Chambers USA* Guide

[News, 3.28.2017](#)

54 Vorys Attorneys Named on *Columbus CEO's "Top Lawyers"* List

[News, 12.2.2016](#)

58 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

[News, 11.1.2016](#)

Vorys Receives 71 Tier One Rankings on 2017 U.S. News- Best Lawyers "Best Law Firms" List

[News, 8.15.2016](#)

Fifteen Vorys Attorneys Named 2017 Lawyers of the Year by Best Lawyers

[News, 8.15.2016](#)

More Than 100 Vorys Attorneys Named to 2017 The Best Lawyers in America® List

[News, 5.27.2016](#)

Thirty-Six Vorys Attorneys included in 2016 *Chambers USA* Guide

[News, 12.2.2015](#)

More Than 60 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

[News, 11.2.2015](#)

Vorys Receives 67 Tier One Rankings on 2016 U.S. News- Best Lawyers "Best Law Firms" List

[News, 10.7.2015](#)

Tangeman Quoted in *Richland Source* Story Titled "Mansfield Property to Be Redeveloped"

[News, 8.17.2015](#)

More Than 100 Vorys Attorneys Named to 2016 The Best Lawyers in America® List

[News, 7.1.2015](#)

Gartland Appointed to EMLF Executive Committee

[News, 6.16.2015](#)

Ziance Quoted in *Plain Dealer* Story Titled "Preservation Tax-Credit Moratorium Pulled from Ohio Senate Budget Proposal"

[News, 5.19.2015](#)

Thirty-Nine Vorys Attorneys included in 2015 *Chambers USA* Guide

[News, 3.19.2015](#)

Bechtold Quoted in *Hamilton Journal-News* Story Titled "Liberty Twp. Approves 2 Entertainment Districts"

[News, 3.19.2015](#)

Vetter Quoted in *Cincinnati Enquirer* Story Titled "More Entertainment Districts for Liberty Twp"

News, 12.3.2014

More Than 70 Vorys Attorneys Included on 2015 Ohio Super Lawyers and Rising Stars List

News, 11.6.2014

Tangeman Quoted in *New Albany News* Story Titled "Development Appeal Ulry Road Site Garner Interest Anew"

News, 11.3.2014

Vorys Receives 63 Tier One Rankings on 2015 U.S. News - Best Lawyers "Best Law Firms" List

News, 10.31.2014

Tangeman Profiled in *Columbus Business First*

News, 8.18.2014

More Than 100 Vorys Attorneys Named to 2015 The Best Lawyers in America® List

News, 5.23.2014

Thirty-nine Vorys Attorneys included in 2014 *Chambers USA* Guide

News, 4.18.2014

Tangeman Included on *Columbus Business First's* "20 People to Know in Real Estate" List

News, 3.4.2014

Tangeman Quoted in *Columbus Dispatch* Story Titled "City OKs New Rules for Extended-Stay Hotels"

News, 2.3.2014

Nine Vorys Attorneys Selected As 2013 Leading Lawyers By *Cincy Magazine*

News, 1.1.2014

Vorys Elevates Eight to Partner

News, 12.4.2013

More Than 80 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

News, 9.6.2013

Tangeman Quoted in *Columbus Dispatch* Story Titled "Hotels Used as Homes Might Face New Rules"

News, 8.14.2013

More Than 100 Vorys Attorneys Named to 2014 *The Best Lawyers in America*® List

News, 5.24.2013

Thirty-nine Vorys Attorneys included in 2013 *Chambers USA* Guide

News, 4.5.2013

Vorys Named Corporate INTL's 2013 Law Firm of the Year in Three Practice Areas

News, 11.1.2012

Vorys Receives 63 Tier One Rankings on 2013 U.S. News - Best Lawyers "Best Law Firms" List

[News, 9.12.2012](#)

Six Vorys Attorneys Named 2013 Lawyers of the Year by Best Lawyers

[News, 8.23.2012](#)

126 Vorys Attorneys included in the 2013 *The Best Lawyers in America*® List

[News, 6.27.2012](#)

Buchenroth Quoted in *Columbus Business First* Top Corporate Counsel Story

[News, 6.7.2012](#)

Thirty-five Vorys Attorneys Listed in 2012 Edition of *Chambers USA*

[News, 4.12.2012](#)

*Law360* Article Profiles Vorys Attorney Kathleen Burtschi

[News, 4.11.2012](#)

Vorys Continues Expansion of HUD Finance Practice

[News, 3.20.2012](#)

Gartland Inducted into the American College of Real Estate Lawyers

[News, 3.7.2012](#)

Bryan H. Falk Joins the Vorys' Real Estate Group

[News, 3.5.2012](#)

Vorys Expands Cincinnati Office with Addition of Four Attorneys

[News, 2.2.2012](#)

Tangeman Featured in *This Week News* Story on Corporate Housing Zoning Regulations

[News, 12.16.2011](#)

75 Vorys Attorneys Recognized as 2012 Ohio Super Lawyers and Rising Stars

[News, 12.13.2011](#)

Norman Selected as *Law360* Environmental MVP

[News, 11.1.2011](#)

Vorys Ranked a "Best Law Firm" in 26 National and 47 Metropolitan Categories in *U.S. News - Best Lawyers* List

[News, 10.3.2011](#)

Ray quoted in *Toledo Blade* Article on Requests to Reduce Property Tax Values

[News, 9.6.2011](#)

More than 100 Vorys Attorneys named on 2012 *The Best Lawyers in America*® List

[News, 6.10.2011](#)

26 Vorys Attorneys Featured in 2011 Edition of *Chambers USA*



News, 7.2.2010

Ingram Quoted in *The Daily Reporter* Article "Reversal of Annexation Case Must Return to Common Pleas Court, 10th District Rules"

News, 6.24.2010

27 Attorneys Recognized in 2010 *Chambers USA*

News, 4.6.2010

27 Vorys Attorneys Recognized in 2010 *Chambers USA*

News, 11.2008

Smith and Bridgman quoted in *The Daily Reporter* article "Economy may be first concern for Obama, but labor-related issues follow close behind"

News

Tangeman Featured in NBC4 Story on Columbus' Zoning Code

## Publications

Client alert, 6.5.2023

Texas Property Tax Exemption Program Replaces Chapter 313

Authored article, Spring 2023

*The Evaluator* Spring 2023: Deadlines Looming Across the U.S.

Authored article, Spring 2023

*The Evaluator* Spring 2023: Valuation Analysis

Authored article, Spring 2023

*The Evaluator* Spring 2023

Authored article, Spring 2023

Development Incentives Quarterly: Spring 2023

Authored article, Spring 2023

Q&A with Chris Muntifer, Executive Director of the Institute for Professionals in Taxation

Authored article, Spring 2023

Public-Private Partnership – JobsOhio's Vibrant Community Program

Authored article, Winter 2023

*The Evaluator* Winter 2023: Valuation Analysis

Authored article, Winter 2023

*The Evaluator* Winter 2023

[Authored article, Winter 2023](#)

*The Evaluator* Winter 2023: Deadlines Looming Across the U.S.

[Authored article, Winter 2023](#)

*The Evaluator* Winter 2023: Time to File Real Property Tax Complaints in Ohio for Tax Year 2022

[Authored article, Fall 2022](#)

*The Evaluator*: Fall 2022

[Authored article, Fall 2022](#)

*The Evaluator*: Deadlines Looming in 5 States - Fall 2022

[Authored article, Fall 2022](#)

*The Evaluator*: Fall 2022 Valuation Analyses

[Authored article, Summer 2022](#)

Building Bigger More Often: Trends and Impacts in the New Frontier of Megaprojects

[Authored article, Summer 2022](#)

*Development Incentives Quarterly*: Summer 2022

[Client alert, 6.6.2022](#)

Ohio Legislature Passes Bill to Expand Ohio Opportunity Zones and Historic Preservation Tax Credits

[Client alert, 6.3.2022](#)

Ohio Legislature Preserves Statewide Authority and Acts to Stop Local Rent Control

[Authored article, 4.11.2022](#)

*Development Incentives Quarterly*: Spring 2022

[Authored article, Spring 2022](#)

Q&A with Subash Alias, Chief Executive Officer, Missouri Partnership

[Authored article, Spring 2022](#)

7th Annual Vorys Economic Development Incentives Conference Back in Person

[Authored article, 3.2022](#)

*The Evaluator*: Deadlines Looming in 9 States - March 2022

[Authored article, 3.2022](#)

*The Evaluator*: March 2022 Valuation Analyses

[Client alert, 3.9.2022](#)

USEPA Releases Guidance on Infrastructure Funds for Local Sewer and Water Projects

[Authored article, \*The Practical Real Estate Lawyer\*, 1.4.2022](#)

Liquidated Damages in Ohio Purchase and Sale Agreements

Winter 2021

*Development Incentives Quarterly: Winter 2021*

Client alert, 12.20.2021

Ohio Senate Passes Significant Real Property Tax Reforms

Client alert, 12.14.2021

New Accounting Rules for Disclosing Government Incentives – Effective for Fiscal Periods after December 15, 2021

Authored article, Fall 2021

The Evaluator: Fall 2021 Valuation Analyses

Fall 2021

*Development Incentives Quarterly: Fall 2021*

Client alert, 7.28.2021

New Megaprojects Incentives in Ohio

Client alert, 7.21.2021

Senate Bill 49 Establishes Lien Rights for Registered Design Professionals

Client alert, 7.1.2021

Budget Bill Delivers New Incentive Opportunities

Authored article, Summer 2021

Lessons from EDI Litigation

Authored article, Summer 2021

American Rescue Plan Funds

Authored article, Summer 2021

How PE Firms' Portfolio Companies Can Use Economic Development Incentives to Help Grow the Bottom Line

Summer 2021

*Development Incentives Quarterly: Summer 2021*

Authored article

*The Evaluator: Deadlines Looming in 7 States - Summer 2021*

Authored article

*The Evaluator: Summer 2021 Valuation Analyses*

Client alert, 4.7.2021

Ohio Diversity and Inclusion Incentives Programs

Winter 2021

*Development Incentives Quarterly: Spring 2021*

Authored article, Winter 2021

Q&A with Jim Staton of the Indiana Economic Development Corporation

Authored article, Winter 2021

Transformational Mixed-Use Development Tax Credit

Authored article, Winter 2021

Vorys Hosts 2021 Economic Development Incentives Conference

Client alert, 3.4.2021

U.S. District Court in Texas Finds CDC's Order Declaring a National Moratorium on Residential Evictions Unconstitutional

Authored article, Winter 2021

*The Evaluator: 2021 Valuation Analyses*

Client alert, 12.10.2020

Transformational Mixed-Use Development Tax Credit

Authored article, Fall 2020

*Development Incentives Quarterly: Fall 2020*

Authored article, Fall 2020

Local Resource Manufacturing Tax Credit Enacted in Pennsylvania

Authored article, Fall 2020

Nondisclosure Agreements in Economic Development: Best Practices and Special Public Entity Issues

Client alert, 11.19.2020

*Client Alert: IRS Guidance Addresses the Impact of M&A Transactions Involving PPP Borrowers on Employee Retention Tax Credits*

Authored article, Fall 2020

Q&A with Dennis Shea of *Area Development*

Client alert, 10.28.2020

*Client Alert: SBA Clarifies PPP Rules for M&A Transactions*

Authored article, 10.2020

*The Evaluator: 2020 Valuation Analyses*

Authored article, Summer 2020

Q&A with Kelli Saunders of DHL Supply Chain

[Authored article, Summer 2020](#)

Public Records – For Major Incentives, a Michigan Case Shows Some Rules Can Be Rethought

[Authored article, Summer 2020](#)

Indemnification Provisions in Incentives Agreements: Best Practices and Special Public Entity Issues

[Authored article, Summer 2020](#)

*Development Incentives Quarterly: Summer 2020*

[Client alert, Summer 2020](#)

D.C. Council Opens the Door for D.C. to Join 18 Other States Providing Low-Income Housing Tax Credits

[Client alert, 6.29.2020](#)

Temporary Access to TIF Funds for Municipalities and Townships

[Client alert, 5.29.2020](#)

Ohio Board of Tax Appeals Reverses Course on Real Property Tax Exemptions for Permanent Supportive Housing Facilities

[Client alert, 5.5.2020](#)

Ohio Site Inventory Program from JobsOhio

[Client alert, 4.22.2020](#)

Ohio Supreme Court Permits Agricultural Exemption to Local Zoning Regulation to Allow for a Barn to be Rented Out for Social Events

[Client alert, 4.8.2020](#)

Ohio Economic Development Agencies Engaged in COVID-19 Relief Efforts

[Client alert, 4.6.2020](#)

Commercial Landlords And Tenants Unite! CARES Act Forgivable Paycheck Protection Program Loans, EIDL Grants and More

[Client alert, 4.3.2020](#)

CARES Act Relief for Residential Landlords and Tenants

[Client alert, 3.30.2020](#)

Important Open Meetings Act Temporary Provisions

[Client alert, 3.24.2020](#)

*The Evaluator: Special Edition: COVID-19 State-by-State Real Property Tax Impacts*

[Client alert, 3.23.2020](#)

What to Do With Your Incentive Agreements in This Challenging COVID-19 Time

[Client alert, 3.18.2020](#)

Government Action as a Force Majeure Defense in Construction Contracts

Authored article, Winter 2020

Q&A: Steve Glickman, Founder and CEO of Develop LLC

Authored article, Winter 2020

Top 10 Things Every Tax Professional Should Understand About Opportunity Zones (Part 2)

Authored article, Winter 2020

Vorys Hosts 2020 Economic Development Incentives Conference

Authored article, 3.3.2020

*Development Incentives Quarterly*: Winter 2020

Client alert, 1.30.2020

*Federal Tax Bulletin*: Final Qualified Opportunity Zone Regulations Adopt Many Changes

Authored article, Winter 2020

*The Evaluator*: Deadlines Looming in 15 States

Authored article, Winter 2020

*The Evaluator*: January 2020 Valuation Analyses

Client alert, 1.7.2020

*State and Local Tax Alert*: Proposed Ohio Legislation Would Apply Real Estate Transfer Tax to Pass-Through Entity Transfers and Result in Increased Tax Valuations

Authored article, Fall 2019

Q&A: Thomas Bisacquino, President and CEO, NAIOP

Authored article, Fall 2019

Top 10 Things Every Tax Professional Should Understand About Opportunity Zones (Part 1)

Authored article, Fall 2019

Kansas and Missouri End Incentives Border War

Authored article, 12.13.2019

*Development Incentives Quarterly*: Fall 2019

Client alert, 12.2.2019

*Client Alert*: Ohio Opportunity Zone Tax Credit Application Period Opens January 2, 2020

Client alert, 11.13.2019

*Federal Tax Bulletin*: Key Timing Issues for Qualified Opportunity Fund Investments

Client alert, 10.29.2019

*State and Local Tax Alert*: Sales Tax on Data and Communication Cabling Just Changed. Does It Impact You?

**Client alert, 9.26.2019**

*Client Alert:* Ohio Supreme Court Upholds State Prohibition on Local Residency Requirements in Ohio Public Construction Projects

**Authored article, 7.31.2019**

*Development Incentives Quarterly:* Summer 2019

**Authored article, Summer 2019**

Q&A: Toby Rittner, President & CEO, Council of Development Finance Agencies

**Authored article, Summer 2019**

Ohio's Budget Bill Includes Economic Development Incentives Provisions

**Authored article, Summer 2019**

Major Changes Coming to Ohio's Job Retention Tax Credit

**Client alert, 7.10.2019**

*Client Alert:* Ohio Senate Unanimously Passes Legislation to Create Enhanced Economic Development Incentives for Megaprojects

**Authored article, Spring 2019**

Q&A: Dean Monske, President and CEO, Regional Growth Partnership

**Authored article, Spring 2019**

Qualified Opportunity Zone Investors Should Consider Emerging State Incentive Programs

**Authored article, Spring 2019**

Vorys Hosts 2019 Economic Development Incentives Conference

**Client alert, 10.31.2018**

*Federal Tax Bulletin:* Qualified Opportunity Zones: Proposed Regulations Provide Investors with Guidance on Several Important Questions

**Client alert, 9.10.2018**

*Client Alert:* Proposed Legislation in Ohio to Create Tax Credit for Opportunity Zone Investments

**Authored article, Summer 2018**

The Top 10 Most Interesting Facts about the Foxconn Deal

**Client alert, 6.27.2018**

*Client Alert:* Seven Interesting Things to Know About the City of Columbus' Proposed Incentives Policy

**Client alert, 6.21.2018**

*Client Alert:* What Takes Priority – a TIF Exemption or Another Exemption? The Ohio Supreme Court Weighs In

[Client alert, 4.19.2018](#)

*Client Alert:* Ohio Qualified Opportunity Zones Announced

[Authored article, 3.23.2018](#)

Q&A: Chris Chung, CEO, North Carolina Economic Development Partnership

[Authored article, Spring 2018](#)

Strategies for Successfully Obtaining New Market Tax Credit Financing

[Authored article, Spring 2018](#)

Vorys Hosts 2018 Economic Development Incentives Conference

[Authored article, 3.23.2018](#)

*Development Incentives Quarterly:* Spring 2018

[Client alert, 2.19.2018](#)

*Client Alert:* Additional Guidance Available Regarding Selection of “Qualified Opportunity Zones” Ahead of Imminent Deadline

[Client alert, 2.8.2018](#)

*Client Alert:* New Federal Qualified Opportunity Zone Program

[Client alert, 1.2.2018](#)

*Client Alert:* “Tax Reform” Highlights for Real Estate Businesses

[Authored article, Fall 2017](#)

Q&A: Kenny McDonald, CEcD

[Authored article, Fall 2017](#)

UPDATE: New Effective Date for the Ohio Historic Preservation Tax Credit Certificate Could Cause Delay in Claiming Credit

[Authored article, Fall 2017](#)

Illinois Reinstates and Revises the EDGE Tax Credit

[Authored article, 11.15.2017](#)

*Development Incentives Quarterly:* Fall 2017

[Authored article, 8.9.2017](#)

*Development Incentives Quarterly:* Summer 2017

[Authored article, Summer 2017](#)

Top 10 TIF Misconceptions – Creating Additional Project Value and Avoiding Costly Mistakes (Part 2)

[Authored article, Summer 2017](#)

Municipalities Experiencing Growing Pains with GASB 77



Authored article, Summer 2017

Property Owners in Several Large Ohio Counties Should Prepare for Property Tax Valuation Increases

Authored article, Spring 2017

Top 10 TIF Misconceptions – Creating Additional Project Value and Avoiding Costly Mistakes

Authored article, Spring 2017

Significant 2016 Year-End Ohio Historic Preservation Tax Credit Developments

Authored article, 4.10.2017

*Development Incentives Quarterly*: Spring 2017

Authored article, Fall 2016

Downtown Redevelopment Districts: Overview and Implementation Strategies

Authored article, Fall 2016

Is Your Project a Candidate for NMTC Funding?

Authored article, 11.15.2016

*Development Incentives Quarterly*: Fall 2016

Authored article, Summer 2016

Long Awaited 50(d) Income Regulations Released

Authored article, Summer 2016

Banking Regulators Clarify Application of the CRA to Historic Tax Credit Projects

Authored article, 8.1.2016

*Development Incentives Quarterly*: Summer 2016

Client alert, 6.18.2015

*Oil and Gas Alert*: The Supreme Court of Ohio Publishes its First Decision Analyzing the Ohio Dormant Mineral Act

Authored article, 2014

Real Estate Matters in Acquisitions and Mergers

Authored article, *The Practical Real Estate Lawyer*, 5.2014

Real Estate Lawyers in Non-Real Estate Transactions

Authored article, *Inside the Minds: Creditors' Rights in Chapter 11 Cases (2013 edition; Aspatore Law Books, Thompson Reuters)*, 4.1.2013

Real Estate Chapter 11 Filings: Key Issues

Client alert, 4.5.2011

*Client Alert*: Supreme Court of Ohio to Decide Whether Homebuilders Can Provide Express Written Warranty in Lieu of Implied Warranty of Good Workmanship

Client alert, 6.29.2009

*Client Alert:* HUD Announces Changes to the Condominium Approval Process for FHA-Insured Mortgages

Authored article, *Properties Magazine*, 12.2007

"Urban Infill and the Environment: There's More to Location, Location, Location than Meets the Eye."

## Speaking Engagements

Event, 6.24.2023

Grow in Ohio: Securing and Maintaining Economic Development Incentives

Event, 7.12.2023

Grow in Ohio: Real Estate Due Diligence and Acquisitions in Ohio

Event, 7.19.2023

Grow in Ohio: Land Use & Zoning: Understanding the Ohio Entitlement Process

Event, 7.20.2023

What to Expect for 2023 Commercial Property Reappraisals

Event, 7.26.2023

Grow in Ohio: Energy Considerations for Facility Selection and Development

Event, 2.24.2023

2023 Economic Development Incentives Conference

6.15.2022

Council for Community & Economic Research (C2ER) 62nd Annual Conference

2.25.2022

2022 Vorys Economic Development Incentives Conference

9.9.2021

Vorys Third Annual Commercial Loan Workout Webinar Series

7.28.2021

Transformational Mixed Use Development Tax Credit Program - Part 2

6.9.2021

Gaining A Different Perspective: Successful Female Business Leaders Talk Gender Equity in Their Professional Industries

5.25.2021

Leveraging State and Local Economic Development Incentives: A Four-Pronged Approach Webinar

4.22.2021

Retail Development & Law Symposium for ICSC

12.1.2020

How PE Firms & Portfolio Companies Can Juice IRR Through Use of Economic Development Tax Incentives (Including Enterprise Zones) Before and After Acquisition

9.29.2020

Private Incentives Practitioners Roundtable - Outsiders' Perspectives on Best and Worst Practices for Public Economic Development Practitioners

8.13.2020

Vorys On Call: Coronavirus - Return to Work Preparedness (August 13, 2020)

5.13.2020

Central Ohio CRE Getting Back to Work Panel

2.17.2020

Institute for Leadership & Advocacy

2.5.2020

The Riverside Experience: LIHTC & Affordable Housing

1.30.2020

Advanced Insurance Coverage Seminar

12.6.2019

2019 Economic Development 411

11.12.2019

2019 Property Tax Symposium

10.25.2019

23rd Annual Legal Forum at Ohio Wesleyan University

10.23.2019

OML Annual Conference

10.11.2019

NAPTA 2019 Annual Conference

6.13.2019

Healthcare Mortgagee Advisory Council Conference

5.16.2019

Trust and Ethics in the Age of Technology

2.6.2019

Heritage Ohio Federal Qualified Opportunity Zones Webinar

1.23.2019

Qualified Opportunity Zones: What Are They and How Do They Work?

A complimentary webinar hosted by Vorys, Sater, Seymour and Pease LLP

11.30.2018

CLE Conference

11.8.2018

Cleveland Metropolitan Bar Association 40th Annual Real Estate Law Institute

8.23.2018

2018 Ohio State Bar Association Convention/Legal Forum

March 1-2 2018

2018 ICSC Seminar

Ohio, Kentucky, Indiana, Michigan, Pennsylvania Retail Development & Law Symposium

2.22.2018

NAIOP Forecast 2018: From Capitol Hill to Capitol Square

5.11.2016

Akron Bar Association Real Property and Environmental Law Section CLE

4.20.2016

Real Estate 101: Introduction to Residential and Commercial Real Estate Practice Seminar

Hosted by the Ohio State Bar Association

3.4.2016

ICSC Ohio, Kentucky, Indiana, Michigan & Pennsylvania Retail Development & Law Symposium

12.10.2015

23rd Annual Bradley J. Schaeffer Real Property Institute

Hosted by the Ohio State Bar Association

10.21.2015

Title and Survey Review in Real Estate Transactions

8.13.2015

Advanced Topics in Commercial Real Estate Law Seminar

Hosted by the Ohio State Bar Association

3.27.2015

Central Ohio Real Estate Overview

3.4.2015

Financial Institutions Summit

Hosted by Vorys, Sater, Seymour and Pease LLP

10.24.2014

44th Annual ICSC U.S. Shopping Center Law Conference

9.17.2014

Real Estate Associate Program

9.8.2014

Young Professionals Panel

Hosted by the Fisher Real Estate Society

7.9.2014

Central Ohio NAIOP meeting

5.6.2014

The Commercial/Multifamily Servicing & Technology Conference

Hosted by the Mortgage Bankers Association

5.1.2014

Title Issues and Recent Cases Relating to Oil and Gas Developments in Ohio

Ohio State Bar Association Annual Convention 2014

3.28.2014

2014 Real Estate Lawyers in Non-Real Estate Transactions – American College of Real Estate Lawyers

12.11.2013

Representing Architects and Engineers in Construction Liability Cases

Hosted by the Ohio State Bar Association

10.22.2013

Revitalizing Ohio's Vacant Properties Conference

Hosted by the Greater Ohio Policy Center & Thriving Communities Institute

10.17.2013

2013 ICSC U.S. Shopping Center Law Conference

Presented by the International Council of Shopping Centers

8.21.2013

What Should be the Development Priorities in Columbus?

sponsored by The Daimler Group

4.19.2013

Introduction to Real Estate Practice

Hosted by the Ohio State Bar Association

4.10.2013

Securing Lease Options

Landlord/Tenant Committee of the Real Property Probate and Trust Law Section of the Florida Bar

12.11.2012

Advanced Issues in Real Estate Law

Presented by the National Business Institute

10.27.2012

2012 ICSC U.S. Shopping Center Law Conference

Presented by the International Council of Shopping Centers

12.15.2011

2011 Construction SuperConference

Presented by Vendome Group

9.6.2011

Construction Law Forum

Presented by the Ohio State Bar Association

8.18.2011

Commercial Real Estate Law Seminar

Presented by the Ohio State Bar Association

7.20.2011

2011 Mid America Association of State Transportation Officials Conference

Presented by the Mid America Association of State Transportation Officials

7.13.2011

CityScape Columbus: A View Towards Development & Growth Opportunities

A complimentary seminar sponsored by Vorys, Sater, Seymour and Pease LLP and the Central Ohio Chapter of NAIOP

7.12.2011

CityScape Cleveland: A View Towards Development & Growth Opportunities

A complimentary seminar sponsored by Vorys, Sater, Seymour and Pease LLP and the Northern Ohio Chapter of NAIOP

6.28.2011

CityScape Cincinnati: A View Towards Development & Growth Opportunities

A complimentary seminar sponsored by Vorys, Sater, Seymour and Pease LLP, CREW Greater Cincinnati and the NAIOP Cincinnati-Northern Kentucky Chapter

11.6.2010

ICSC U.S. Shopping Center Law Conference

11.4.2010

2010 ICSC U.S. Shopping Center Law Conference

Presented by the International Council of Shopping Centers

10.28.2010

32nd Annual Real Estate Law Institute

10.7.2010

2010 All Ohio Real Estate Exchange

9.2.2010

Construction Law Seminar

Presented by the Ohio State Bar Association

5.6.2010

2010 Commercial Developers Power Breakfast

Presenting Sponsor: Vorys, Sater, Seymour and Pease LLP

4.15.2010

Introduction to Real Estate Practice

Presented by the Ohio State Bar Association

3.5.2010

Retail Development & Law Symposium

Presented by the International Council of Shopping Centers

2.5.2010

Preparing for the 2010 Proxy and Annual Report Season

Presented by Vorys, Sater, Seymour and Pease LLP

9.2.2009

2009 Ohio Construction Law Forum

Presented by the Ohio State Bar Association

8.14.2009

Commercial Real Estate Law Seminar

Presented by the Ohio State Bar Association