

# Gallagher LLP

## Real Estate and Business Transactions

We represent lenders, real estate developers, equity investors, health systems, colleges and universities, and others in diverse contexts including:

- Residential, commercial, industrial, and mixed-use real estate development projects from land acquisition through development, construction, leasing/sale, and disposition;
- Representation of developers and syndicators in transactions involving low-income housing, federal and state historic, new markets, and energy tax credits;
- Construction and permanent financing of real estate development projects through conventional bank loans, various Fannie Mae, Freddie Mac and other similar programs, HUD-insured debt, tax-exempt bond issues, sales of federal and state tax credits, new markets tax credit transactions, and grants;
- Representation of equity investors and mezzanine lenders in all types of real estate projects;
- Creation of condominium regimes and homeowners associations in complicated PUD-type developments and negotiation of complex reciprocal easement and cost-sharing arrangements;
- Representation of landlords and tenants in commercial leasing transactions;
- Commercial lending for banks and other institutional lenders, including acquisition, development, construction and permanent loans, asset-based financing, and working capital loans;
- Commercial real property tax assessment appeals; and
- Real estate, construction, and land use litigation.

Our experience covers:

- Master development of large parcels into street grids, utility and infrastructure improvements, hotels, apartments, condominiums, office buildings, retail spaces and

structured parking;

- Development and financing of mixed use buildings, including multiple ownership entities with cross-easements and other operating arrangements among owners and users;
- Transit-oriented developments including agreements with governmental entities having ownership or jurisdiction over the site;
- Complex ground lease arrangements between landowners and developers including participating ground leases and other profit sharing arrangements;
- Tax-increment financing (“TIF”) including the creation of TIF districts, assistance with necessary legislation, and structuring and issuance of TIF bonds;
- Brownfield development, including complex environmental indemnities and participation in Maryland’s Voluntary Compliance Program;
- Redevelopment of major urban and suburban sites and renovation and restoration of existing buildings, including adaptive re-use; and
- Campus development and redevelopment for hospitals and colleges, including hospital buildings, medical offices, classroom buildings, student housing and supportive facilities.

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