

## **A. ANN HERED**

### **Denver Office**

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*Ann is an experienced Public Finance attorney with a focus in New Markets Tax Credits and bonds.*

### **PRACTICE AREAS AND INDUSTRY TEAMS**

- Public Finance
- Tax Credits
- Taxation of Business
- Governmental Finance

### **EXPERIENCE**

- Counsel to a financial institution for the renovation of historic buildings for use as hotel, commercial and residential rental properties through a combination of New Markets Tax Credits and the Gulf Opportunity Zone Bonds.
- Represented a community development entity in the structuring and negotiating of a New Markets Tax Credit loan for the renovation of an historic downtown building in Denver.
- Represented a community development entity with the financing of a medical facility using a combination of New Markets Tax Credit and Recovery Zone Facility Bonds.
- Represented a community development entity with a project to install solar panels on top of schools and government buildings which were paid for by a combination of New Markets Tax Credits, federal tax credits for solar energy and state rebates for alternative energy generation.

### **BAR ADMISSIONS**

- Colorado, 1995
- New York, 1994
- California, 1996

### **ASSOCIATIONS**

- American Bar Association
  - Taxation Section

## EDUCATION & HONORS

- University of Denver, LL.M., Taxation, 2007
- New York University, LL.M., Trade Regulation, 1994
- Cornell University Law School, J.D., *cum laude*, 1993
- Rice University, B.A., Economics and Policy Studies, 1990

## PAPERS, PRESENTATIONS AND PUBLICATIONS

- Presenter, "Taking Advantage of New Markets Tax Credits," Lorman, 2021.
- Presenter, "Financing Projects with New Markets Tax Credits – Manufacturing Projects," Butler Snow Spring Webinar Series, April 21, 2021.
- Co-Author, "Let's Do The Math: Tax Credits Add Up To More Benefits for Charter Schools," *The Journal of Tax Credits*, May 2011 (Volume II, Issue V).
- Author, "Investors Show Learning Curve With Tax Incentives for Schools," *Colorado Real Estate Journal*, March 16, 2011.
- Author, "Financing School Construction: The Tax Consequences of Stripping," *Municipal Finance Journal*, Summer 2009 (Volume 30, Number 2).