# Dinsmôre



## Edward Cavezza

Partner edward.cavezza@dinsmore.com

Columbus, OH Tel: (614) 233-5400

Ed has represented more than one out of every four of Ohio's 611 school districts. He also enjoys longstanding relationships with several Ohio municipal and county clients.

Much of his contact with Ohio school districts involves preparation of tax levy and bond issuance proceedings. He assists dozens of clients annually with replacement, renewal and new money tax levies, income tax, emergency, combination and permanent improvement levies.

### Services

- Public Finance
- Traditional Governmental Finance
- Public Finance Education
- Public Finance Public Utilities

### Education

- University of Notre Dame Law School (J.D., cum laude, 1982)
- University of Scranton (B.S., summa cum laude, 1979)

### **Bar Admissions**

Ohio

### **Court Admissions**

• U.S. District Court for the Southern District of Ohio

### Affiliations/Memberships

- Ohio State Bar Association
- National Association of Bond Lawyers

# Dinsmôre

- Ohio State High School Mock Trial Program, volunteer judge
- · Moritz College of Law Moot Court Competition, volunteer judge
- Moritz College Lawrence Negotiation Competition, volunteer judge

#### Distinctions

- Central Ohio Top Lawyers (Avvo) (2018)
- Best Lawyers®Public Finance Law
- Top Lawyers by Columbus CEO magazine (2018)
- Peer Review Rating AV by Martindale-Hubbell

### Experience

### Our Smaller Municipal Clients Highly Valued – Bond Counsel and Construction Counsel

A small, rural school district unfortunately experienced a failing HVAC system in the middle of a cold, Ohio winter. With our assistance, they developed a project delivery method for a new system complying with the myriad of Ohio construction laws applying to political subdivisions and the project was financed, delivered and completed all within a budget acceptable to our client.

#### IRS Letter Ruling gives school district extra time to spend bond proceeds

We obtained an IRS Private Letter Ruling to allow a public school district an extension to spend qualified school construction bond proceeds. The school would have had to spend the tax advantaged bond proceeds within three years, but the Letter Ruling allowed the district additional time to spend the bond proceeds due to unforeseen circumstances outside of the school district's control.

\$8,815,000 Various Purpose Limited Tax General Obligation Refunding Bonds, dated 10/14/15
\$40,284,966 School Improvement Bonds, dated 10/11/05
\$8,580,000 School Improvement Refunding Bonds, dated 9/3/15
\$69,130,000 School Facilities Construction & Impt.Refunding Bonds, Series 2015, dated 5/21/15
\$31,355,000 School Improvement Bonds, dated 3/25/15
City of Chillicothe, Ohio \$6,520,000 Various Purpose Bonds, Series 2013, dated 11/26/13
City of Chillicothe, Ohio \$6,520,000 Various Purpose Bonds, Series 2013, dated 11/26/13

**Ottawa County, Ohio \$3,140,000 Various Purpose Refunding Bonds, dated 10/3/13** Ottawa County, Ohio \$3,140,000 Various Purpose Refunding Bonds, dated 10/3/13

## Carey Exempted Village School District \$10,905,000 School Improvement Bonds, Series 2013, dated 9/19/13

Carey Exempted Village School District \$10,905,000 School Improvement Bonds, Series 2013, dated 9/19/13

Apollo Joint Vocational School District \$30,000,000 Various Purpose School Improvement Bonds, Series 2013, dated 9/12/13



Apollo Joint Vocational School District \$30,000,000 Various Purpose School Improvement Bonds, Series 2013, dated 9/12/13

## Oregon City School District \$33,959,971.20 School Improvement Refunding Bonds, Series 2013, dated 4/18/13

Oregon City School District \$33,959,971.20 School Improvement Refunding Bonds, Series 2013, dated 4/18/13