



Emily L. McKinney

Partner
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Emily focuses her practice on affordable housing matters, specifically low-income housing tax credit (LIHTC) transactions and partnership tax law. Her experience includes complex financing mechanisms, including pairing Section 42 with 45L credits, state LIHTCs, brownfield programs, property and sales tax incentives, bond financing, and both state and federal renewable energy credits and historic credits.

Emily assists clients on a nationwide scale and has a passion for ensuring sustainable housing solutions for communities in need. She has assisted for-profit developers, nonprofit developers, and public housing authorities to revitalize existing properties and spearhead new development by leveraging LIHTC and HUD programs. Emily also has extensive experience representing LIHTC syndicators and proprietary investors in both lower-tier transactions and upper-tier fund negotiations.

Outside her law practice, she is a frequent speaker and attendee at industry conferences where she discusses hot-button issues like year-15 strategies and proposed changes to tax law.

Services

- Corporate & Transactional
- Tax Credits, Affordable Housing, & Economic Development

Education

- The Ohio State University Moritz College of Law (J.D., *cum laude*)
- The Ohio State University College of Arts and Sciences (B.A.)

Bar Admissions

- Ohio
- District of Columbia

Court Admissions

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

