



## Rachel Orr

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### KANSAS CITY

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### Assistant

Emily Mertz  
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### PRACTICE AREAS

Real Estate & Development  
Financial Services  
Bond Financing  
Tax Credit Finance  
Development & Incentives  
Sales, Exchanges & Leases  
Opportunity Zones  
Affordable Housing

### COURT MEMBERSHIPS

- Missouri
- Arkansas

### EDUCATION

New York University, LL.M., 2013

- Taxation
- National Association of Bond  
Lawyers Scholarship Recipient

University of Arkansas School of  
Law, J.D., *cum laude*, 2012

Rachel Orr focuses her practice on all aspects of real estate development and capital finance, including secured lending transactions involving various tax credits, development incentives, and related real estate issues. Rachel routinely represents lenders, investors, and developers in real estate development projects. Rachel specializes in counseling clients nationwide with respect to various aspects of acquiring, developing, managing, and disposing of multifamily housing properties that involve various government programs and incentives, including USDA Rural Development Section 515 and 538 loans, low-income housing tax credits, historic rehabilitation tax credits, HUD loans, and Section 8 assistance, among others. Rachel has experience advising clients on and structuring new business entity formations, assisting in post-issuance compliance requirements, and providing key knowledge on transactions involving development and financing incentives.

### Representative Experience

- Counseled client regarding the use of various development incentives, including the formation of a qualified opportunity fund, to assist with the construction and development of approximately 151 residential apartment units.
- Served as developer's counsel with respect to the development of a hotel project located in Oregon, which included acquiring and partitioning real property and negotiating development incentives with local governmental authorities.
- Assisted client with the formation of a qualified opportunity zone business, the amendment and restatement of qualified opportunity fund organizational documents, and the adoption of a written schedule to satisfy the working capital safe harbor under the U.S.

- Arkansas Law Review, Research Editor
- Charles Thomas Pearson Fellow
- Dean's List
- Judge Thomas F. Butt Excellence in Legal Writing Award

University of Arkansas, B.S.,  
Business Administration, 2008

- President's and Dean's List
- Outstanding Student in Management Finalist

Treasury Regulations to address project delays caused by the COVID-19 global pandemic.

- Served as bond counsel for the issuance of \$7.2 billion in Chapter 100 Bonds to fund the development of a data center campus.
- Served as special tax counsel for the issuance of \$64,470,000 Certificates of Participation for the construction of a jail facility for Greene County, Missouri.
- Served as tax credit counsel with respect to a \$55 million redevelopment project involving the conversion of a historic building located in Boston, Massachusetts into a hotel with retail space.
- Served as company counsel for the issuance of \$40 million of Industrial Revenue Bonds to achieve real property tax abatement for a large international company with respect to the expansion of its commercial facility in Lenexa, Kansas.
- Served as developer's counsel with respect to the development of a hotel and retail project located in McPherson, Kansas, including negotiating tax abatement and other development incentives with the City
- Served as bond counsel for the issuance of \$50 million in Chapter 100 Bonds to fund the development of a new headquarters/home office campus for a publicly-traded company.
- Served as lender's counsel for a \$9.6 million equity bridge loan related to the development of a 236-unit low-income housing tax credit project in Detroit, Michigan.
- Served as developer's counsel with respect to the development of a 54-unit low-income housing tax credit property located in Oklahoma.
- Served as purchaser's and lender's counsel with respect to a \$20.8 million credit facility related to the acquisition and development of a 216-unit low-income multifamily housing project located in South Carolina.
- Served as purchaser's and lender's counsel with respect to a \$17.6 million credit facility related to the acquisition and development of a 212-unit low-income housing tax credit project located in North Carolina.
- Assisted multiple general partner entities with the assignment of their interests in approximately 20 limited partnerships that own 500+ multifamily apartment units located in the State of Tennessee. The assignments included seeking approval and consent to the transfers from approximately 100 limited partners.

- Represented a municipality in the issuance of more than \$43 million in bonds to fund the redevelopment of a former shopping center site. Because of possible changes in the tax code, it was necessary to structure the transaction twice in order to anticipate all possible contingencies and minimize the tax obligation for the municipality's developer.
- Assisted multiple general partner entities with the assignment of their interests in 38 limited partnerships that own approximately 700 multifamily apartment units located in the State of Kansas. The assignments included seeking approval and consent to the transfers from approximately 100 limited partners, the Kansas Housing Resources Corporation, the U.S. Department of Housing and Urban Development, and the U.S. Department of Agriculture - Rural Development.

## News Releases

- Lathrop GPM Attorneys Named 2023 Missouri & Kansas Super Lawyers and Rising Stars  
December 11, 2023
- Rachel Orr and Arielle McPherson Named to Leadership Council on Legal Diversity Programs  
May 11, 2023
- Lathrop GPM Attorneys Named 2022 Missouri & Kansas Super Lawyers and Rising Stars  
November 14, 2022
- Rachel Orr Joins Lathrop GPM's Real Estate & Tax Credit Team  
June 13, 2022

## Professional Affiliations

- Arkansas Bar Association
- Association for Governmental Leasing and Finance -- Member, 2013-2018; Planning Committee Member, 2015)
- Downtown Council of Kansas City, Board of Directors
- Leadership Council on Legal Diversity, Fellow, 2023
  - Pathfinder Program, 2018
- LGBTQ Bar Association of Greater Kansas City (formerly KC LEGAL)
  - Board Member, 2017-present;

- Secretary, 2018-present;
- Vice President, 2019-2020;
- President, 2020-present
  
- The Missouri Bar
- Missouri Bar Leadership Institute, Planning Committee
- National Association of Bond Lawyers
- Tax Club of Kansas City
- Women in Public Finance -- Kansas and Missouri Chapter, Member and Board Member

### Honors

- *Missouri & Kansas Super Lawyers*, "Rising Star," 2017-2023
- *The Best Lawyers in America*®<sup>®</sup>, Ones to Watch, Tax Law, 2021-2022
- Up & Coming Award, *Missouri Lawyers Media*, 2020