



# Real Estate: Business

The nationally acclaimed attorneys in Paley Rothman's diversified real estate practice group advise and assist clients in planning, structuring and implementing a wide range of commercial and personal real estate transactions. Our clients include multinational corporations, publicly traded companies, privately held businesses and high net worth individuals acting as landlords, tenants, investors, or specialized end-users (for example, biopharmaceutical manufacturers). Paley Rothman's real estate group also represents institutional and private lenders in a broad range of financing transactions, including large tract acquisition and development loans, commercial real estate construction loans, and shopping center and office building acquisition loans.

Since 2013, our Real Estate group has received national and local rankings from U.S. News & Best Lawyers. We have consistently received a Tier 2 National ranking, as well as a Tier 1 Metropolitan (D.C. area) ranking for our work in Real Estate Law. Additionally, several of our Real Estate attorneys have been named to *Best Lawyers in America*, *Maryland Super Lawyers* and *Washington D.C. Super Lawyers*. Our commitment to our clients and exceptional work in this area of law has led to our continual presence on these national and local lists.

## COMMERCIAL TRANSACTIONS

Paley Rothman's representation of clients in complex real estate transactions includes acquisitions, dispositions, financing and leasing. We are experienced in many forms of commercial real estate, including retail centers, office buildings, hotels, apartment projects, mixed-use developments, warehouses, unimproved acreage, industrial and other commercial properties.

## PROJECT DEVELOPMENT

We advise developers of residential and commercial properties on all financial and transactional aspects of project development. Our attorneys negotiate and prepare agreements for land or site acquisition, letters of intent and construction and permanent financing working in conjunction with our clients' land use counsel. Our project development services include negotiation and preparation of contractor, subcontractor and investor documentation.

## TAX STRUCTURING

Paley Rothman's real estate group has considerable experience in counseling clients in state and local transfer and recordation matters and state and federal income tax issues relating to the purchase and sale of real estate. Our attorneys are also experienced in tax deferred like-kind exchanges, a transaction that allows parties to benefits from tax-free exchange under the Internal Revenue Code.

## SELECTION OF OWNERSHIP ENTITY AND TRANSFER OF EQUITY INTERESTS

Paley Rothman's real estate attorneys work closely with the firm's business and tax attorneys and our clients' accountants to determine the form of entity that is best suited to the needs of the client and the particular project at hand. When required, our attorneys also assist clients with the purchase or sale of equity interests in the ownership entity, whether it is a limited liability company, a partnership corporation, or a trust.

## COMMERCIAL OFFICE AND RETAIL LEASING

Paley Rothman's real estate group represents landlords and tenants in connection with industrial, office and retail leases.

## COMMERCIAL REAL ESTATE FORECLOSURES

Paley Rothman's real estate attorneys have represented institutional and private lenders throughout Maryland and the District of Columbia in the initiation and completion of commercial real estate foreclosures. Our attorneys also have extensive experience in defending against commercial foreclosures.

## SYNERGY WITH OTHER PRACTICE GROUPS

Given Paley Rothman's diversified, but nevertheless related practice groups, we are able to advise and assist clients on the tax aspects of real estate transactions, transfers for estate planning purposes, transfers incident to a divorce, loan workouts and restructurings, foreclosures, receivership and bankruptcy matters. The real estate group also works closely with the litigation practice group in all aspects of real estate and construction litigation, as well as in litigation involving distressed real estate, which may involve asserted fraudulent or preferential transfers.