Emmett M. Kelly

Partner

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Industries

Finance

Multifamily Housing

Practice Areas

Commercial Finance

Construction

Health Care

Public Finance

Public-Private Partnerships (P3)

Solutions

Data Centers

Bar Memberships

Ohio

Emmett is a partner in the Public Finance Practice Group, as well as the Government Services, Commercial Finance and Construction Practice Groups. He has served as bond counsel, structuring counsel, underwriter's counsel, developer's counsel and purchaser's counsel for various taxable and tax-exempt project and revenue bond financings, including private activity bonds (IDB's), municipal, education, health care, renewable and alternative energy, and traditional general obligation, P.A.C.E, P3, P2 and 501 (c)(3) financings.

Emmett serves as bond counsel and special counsel on economic development financing and incentive projects utilizing tax increment financing, joint enterprise development districts, enterprise zones, energy special improvement districts, and community reinvestment areas. He also serves as counsel to economic development entities such as community improvement corporations, new community authorities, regional planning commissions, convention facilities authorities, water and sewer districts, and port authorities on general, economic development and special obligation revenue financing matters. In the traditional general obligation area, he serves as bond counsel, underwriter's counsel and purchaser's counsel for general obligation, special obligation revenue bond and note financings for municipalities, school districts, counties, townships, port authorities, convention facilities authorities and other public sector entities.

In the area of property assessed clean energy (P.A.C.E.), renewable and alternative energy projects, and on P3 (public-private partnerships) transactions, Emmett has served as legal counsel and as a consultant. He has worked on P3's which have included tax increment financing, special assessments, private equity and assets, and governmental services and assets, for land development projects and public works.

Other Info About Emmett

Education

Capital University Law School, J.D., 1999, *magna cum laude*
Capital University Law School Law Review, Staff
Order of the Curia
Capital University Law School Student Bar Association, President, 1998-1999

Hobart College, B.A., 1993

Recognition

Chambers USA, Public Finance, 2025-2026

The Best Lawyers in America®, Public Finance, 2020-2027

Selected to *Columbus CEO*'s 2025 Top Lawyers list, Public Finance

Business First Top Forty Under 40, 2006

Capital University Law School, Alumni Outstanding Service Award, 2009

Professional Affiliations

Franklin County Convention Facilities Authority (Appointed by Franklin County Board of Commissioners)

Ohio Tax Credit Authority (appointed by Governor), Member

Capital University, Board of Counselors, Past President

Capital University Law School Alumni Board, Member and past President

Civic Activities

Homeport, Board of Directors, Chair

The Buckeye Ranch, Board of Directors

Upper Arlington Youth Lacrosse Association, Board of Directors, Past President

Leadership Columbus Program, 2003 graduate

Government Activities

Ohio Tax Credit Authority (appointed by Governor), Member

Franklin County Convention Facilities Authority (Appointed by Franklin County Board of Commissioners)

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SEC Proposes Amendments to Rule 15c2-12 to Add Required Disclosure of New Event Notices

The SEC’s action against municipal underwriting firms

Year-End Tax Bill Contains Important Extensions