



Emily E. Ziegler

Partner

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Industries

Finance

Regional & Community
Banks

Practice Areas

Commercial Finance

Commercial Real Estate
Finance

Fund Formation &
Management

Private Equity & Venture

Real Estate

Tax

Bar Memberships

Kentucky

Emily is a Partner at the firm and a member of the Commercial Finance Practice Group and Finance Industry Team. She has extensive real estate, corporate and tax experience, focusing on financing multifamily, commercial and mixed-use properties nationwide. Emily advises investors and for-profit and non-profit developers in structuring complex commercial real estate transactions, particularly in the areas of affordable housing and historic preservation, which transactions utilize federal and state low-income housing tax credits, federal and state historic rehabilitation tax credits, energy tax credits, tax-exempt bonds and local financing and incentives. She also helps client structure, develop and operate opportunity zone investment.

Emily joined the firm in 2016 after graduating summa cum laude from the University of Louisville Louis D. Brandeis School of Law. While in law school, she served as the Senior Articles Editor for the University of Louisville Law Review, Associate Justice for the University of Louisville Supreme Court, and participated in the Entrepreneurship Clinic where she represented start-up companies. Prior to law school, Emily was a four-year collegiate volleyball player at the University of Southern Indiana.

Other Info About Emily

Experience

Representation of a non-profit developer in the acquisition and rehabilitation of an affordable senior housing project in Michigan, which utilized federal low-income housing tax credits, HUD capital advance financing, conventional and agency debt, FHLB financing,

non-profit grant funds, and 3 forms of project-based vouchers.

Representation of a national syndicator as investor in the new construction of multifamily housing units in California using federal and state low-income housing tax credits, energy tax credits, Section 9 mixed-finance development, and federal taxable loan financing.

Representation of a developer in the acquisition and rehabilitation of a mixed-use project in Kentucky involving federal and state historic tax credits, private equity, traditional bank and opportunity zone financing.

Representation of a developer in the acquisition and new construction of multifamily housing units in Indiana involving federal low-income housing tax credits and tax-exempt bond financing.

Representation of a national syndicator as investor in the acquisition and rehabilitation of a multifamily housing project in Florida using low-income housing tax credits, HUD 221(d)(4) financing and collateralized tax-exempt bonds.

Representation of a developer in the adaptive reuse of a commercial building into a hotel utilizing federal historic tax credits, Indiana industrial recovery tax credits, and bank financing.

Representation of a sponsor in the formation and operation of opportunity zone funds and businesses in Kentucky and Ohio.

Education

University of Louisville, Louis D. Brandeis School of Law, J.D., 2016, *summa cum laude*

University of Southern Indiana, B.A., Business Administration (second major: Political Science), 2013, *magna cum laude*

LPM Institute, *Fundamental Skills of Legal Project Management*, Certificate, June 2021

Recognition

Selected to Kentucky Rising Stars, 2026

The Best Lawyers in America: Ones to Watch®, Real Estate Law, 2024

Professional Affiliations

Women's Affordable Housing Network (Kentucky Chapter), Board Member

Urban Land Institute, Former Committee Member

Louisville Bar Association

Kentucky Bar Association

American Bar Association Forum on Affordable Housing and Community Development

Brandeis Honor Society

Civic Activities

Women Influencing Louisville, 2017–2021

Urban Land Institute, 2017–2023

University of Louisville Law Alumni Council, 2021–present

Firm Committees

Women's Initiative Committee, Office Representative

Featured Articles

[Indiana's Affordable and Workforce Housing Tax Credit Extended to 2033](#)

[There is No Sunset in the Land of OZ – Opportunity Zones Renewed by One Big Beautiful Bill Act](#)

[Tennessee's New Rural and Workforce Housing Tax Credit](#)

[Using the Master Lease to Tackle the Los Angeles Housing Crisis](#)

[Legislative Update: SB 423 and a New Era for Affordable Housing Development Along California's Coast](#)

[SB 423: Streamlining Affordable Housing in California's Coastal Zone](#)

[An Update on Indiana's Low-Income Housing Tax Credit](#)

[Global Supply Chains under Increased Cyber Threats](#)

[Bi-Partisan Legislation Could Give Truckers New Access to Bathrooms](#)

[U.S. Supreme Court Denies Review of California Assembly Bill 5](#)

[DOT Extends Emergency Declaration to August 31, 2022](#)

[DOT Adds Fuel Products to Emergency Declaration](#)

[Opportunity Zone Reform: The Opportunity Zones Transparency, Extension, and Improvement Act](#)

[Kentucky Historic Preservation Tax Credit Updates](#)

[FMCSA Extends Waiver Regarding Third Party CDL Skills Test Examiners](#)

[FMCSA Extends and Amends National Emergency Declaration](#)

[Opportunity Zone Rule Changes Due to COVID-19](#)

[LIHTC Compliance and the Material Impacts of COVID-19](#)

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