



Sean P. Byrne

OF COUNSEL

Columbus

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Columbus, Ohio 43215

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Practice Areas

Property Tax Management

Real Estate

Tax and Economic Development
Incentives

Taxation

Education

University of Michigan Law
School, J.D., 1996

University of Richmond, B.A.,
magna cum laude, 1994

Bar & Court Admissions

Ohio

Michigan

Illinois

United States Court of Appeals for
the Sixth Circuit

United States District Court for
the Southern District of Ohio

United States District Court for
the Eastern District of Michigan

Sean is of counsel in the Vorys Columbus office and a member of the probate and tax group. He counsels clients on utilizing tax credits, economic development incentives, abatements, economic development financing mechanisms, public-private partnerships and special economic development entities to assist in the development and redevelopment of property and the creation of jobs and economic growth. Sean also devotes a portion of his practice to real property tax valuation disputes and appeals, including regularly litigating such matters throughout the state of Illinois.

Prior to joining Vorys, Sean worked as the legal counsel and ethics officer at the Ohio Development Services Agency (n/k/a Department of Development)(ODSA). In this role, he helped oversee the department's \$1 billion economic and community development funds. Sean also routinely counseled ODSA leadership on business and legal issues related to loans, grants, tax credits and ethics. Before joining ODSA, Sean spent five years serving as president and general counsel of a private equity firm/family office. In this role, he provided legal counsel throughout the United States on real estate and development projects including hotels, data centers and multiple residential projects. Sean also spent nine years working at large national law firms and assisting clients on real estate and corporate matters.

Career highlights include:

- Focus on representing clients on structuring tax incentives
- Identifying underutilized incentives to creatively support clients' projects
- Advising multiple successful Ohio Transformational Mixed Use Development Tax Credit applicants receiving over \$55,000,000 in awards
- Advising on incentives and financing structures for large-scale data center projects across the U.S.
- Lead counsel for tax incentives agreements (property tax abatements, grants, TIF exemptions, job tax credits, and other various incentives) resulting in billions of dollars in investments and

United States District Court for
the Northern District of Illinois

*Admitted to practice law only in
the states listed above.*

Industries

Data Centers

the creation of thousands of jobs

- Closing TIF bond financing for developers
- Successfully representing client in obtaining PUCO approval of special rate contract with electric distribution utility
- Negotiating port authority transactions with a dozen different Ohio ports
- Advising clients on incentive matters in multiple states
- Representing public entities including enacting and administering incentives and managing federal awards

Outside of his legal practice, Sean spent more than five years as a director of Professional Bank in Coral Gables, FL.

Sean received his J.D. from University of Michigan Law School and his B.A. *magna cum laude* from the University of Richmond.

Honors & Recognitions

Ohio Super Lawyers Rising Stars, 2005-2006

Professional and Community Activities

SeriousFun Children's Network, Audit & Risk Committee Member, 2016 to present

North Star Reach, Board of Directors, 2013-2015; Board Chair, 2014

Professional Bank, Board of Directors, 2008-2013

Flying Horse Farms, Board of Directors, 2006-2011; Secretary, 2006-2010