



**BRETT D. SIGLIN**  
Director

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Real Estate

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Whatever task you undertake, do it with all your heart and soul. Always be courteous, never be discouraged. . . Do not blame anybody for your mistakes and failures.

Bernard M. Baruch



**BRETT D. SIGLIN**

Brett Siglin is a director in our Real Estate practice group with extensive corporate and real estate experience who works out of our Phoenix office. He focuses his practice on a broad range of business law matters involving corporate structuring, joint ventures, bond financing, syndication of equity, contract negotiation, regulation and compliance, tax credits, property tax exemptions, and real estate acquisition and development. Brett represents developers, lenders, investors, syndicators, real estate investment funds, as well as other businesses and public sector entities.

Brett has extensive experience advising clients in the negotiation of debt and equity terms; development agreements and construction contracts; compliance issues; state and local tax incentives; and providing wide-ranging federal and state tax advice.

Originally from the Midwest, Brett served as an attorney advisor for the U.S. Department of Housing and Urban Development in Washington, D.C. for four years before entering private practice in the Mountain West. He's established himself as one of the go-to tax advantaged real estate attorneys in this market. He puts the business interests of his clients first with a unique ability to tackle complex issues, absorb large volumes of diligence and provide advice to clients in laymen's terms, in order for decisions to be made quickly and concisely.

Outside of the office, Brett stays active in sports such as tennis, mountain biking and volleyball. He also enjoys traveling, especially up to the mountains and spending time with his family.

**EDUCATION**

- LL.M., Georgetown University Law Center, Taxation, 2009

- J.D., *cum laude*, American University Washington College of Law, 2002
- Congress-Bundestag Youth Exchange Program, Munich, Germany, 1998 – 1999
- B.A., University of Illinois, Urbana-Champaign, 1997

## AREAS OF PRACTICE

- Real Estate

## REPRESENTATIVE MATTERS

- Closed dozens of multi-investor private placement fund offerings on behalf of numerous sponsors investing in the development of multifamily, student housing, mixed-use commercial and other projects across ten states, generating over a billion dollars of capital in the aggregate
- Structured over 100 qualified opportunity funds and qualified opportunity zone businesses across the United States and assisted sponsors with corporate, tax, real estate and compliance matters
- Represented developers in the acquisition, financing, development, and operation of over a dozen assisted living facilities in Arizona, Colorado and Minnesota
- Closed dozens of transactions nationwide involving the acquisition and development of properties through the utilization of tax-exempt bonds, tax credits, property tax exemptions and other advantageous financing vehicles
- Represented affiliates of a private real estate investment trust in structuring and negotiating joint ventures in connection with the acquisition, development, and financing of over 25 commercial real estate ventures nationwide
- Assisted several real estate management firms with the creation, structuring, negotiation, operation, and management of multi-investor and single investor private placement funds, raising over \$250 million for investment in various assets throughout the western United States
- Consulted with a New York investment firm on behalf of a major Puerto Rican bank with respect to the management and restructuring of an asset portfolio worth \$2 billion

## AWARDS AND HONORS

- Recognized among the "Top 25 OZ Influencers" in the category of Attorney, by *Opportunity Zone Magazine*, February 2022
- Recognized among the "Top 25 OZ Influencers" in the category of Attorney, by *Opportunity Zone Magazine*, February 2021
- Youngest Finisher in Top 50 in Chicago Marathon, October 1997
- Academic All-Big Ten, University of Illinois Track/Cross Country, 1994 – 1996

## ARTICLES AND PRESENTATIONS

- Panelist, AAED Spring Conference OZ 2.0 Session, April 16, 2026
- Interview, "[Opportunity Zones](#)," KTAR News Radio, December 27-28, 2025
- Panelist, "Tax Strategy in a Shifting Landscape: Insights for the Family Office Real Estate Investor", 2025 FORE Institute Conference, September 16, 2025
- Panelist, "Opportunity Zones with LIHTC", 2025 Arizona Housing Forum, August 14, 2025

- Presenter, "When Real Estate Syndications Go Wrong," Fund Playbook Podcast, March 20, 2025
- Presenter, "OZ Pitch Day," Ask the OZ Experts Panel, March 6, 2025
- Presenter, "OZ Pitch Day," Ask the OZ Experts Panel, November 14, 2024
- Presenter, "OZ Pitch Day," The Opportunity Zones Database, June 13, 2024
- Presenter, "Financing Opportunity Zone Deals," OZ Insiders, June 10, 2024
- Author, "A Real Estate Perspective," Greater Phoenix inBusiness, June 2024
- Author, "Opportunity Zone Investment Generates Positive Impact in Arizona with Ongoing Prospect for Extension of OZ Incentive," Fennemore Blog, May 29, 2024
- Presenter, "OZ Compliance Questions Answered," OZworks Group Presenter, (Monthly from April 2022-October 2023)
- Quoted, "Year-End Countdown Begins for Opportunity Zone Deadline," *Opportunity Zone Magazine*(December 22, 2021)
- Quoted, "How to make ESG investments more effective in Opportunity Zones," *Opportunity Zone Magazine*(October 26, 2021)
- Quoted, "New bill introduced to extend Opportunity Zones beyond 2026," *Opportunity Zone Magazine*(August 4, 2021)
- Co-Author, "Potential Regulatory Relief for Sponsors Raising Equity for Qualified Opportunity Funds," *Novogradac Journal of Tax Credits, Volume XII, Issue IV*(April 2021)
- Co-Author, "Capital Raising Developments for Qualified Opportunity Funds," *Opportunity Zone Magazine, Volume 2, Issue 1* (February 25, 2021)
- Featured, "The College Athletes of Jennings, Strouss & Salmon: Playing the Game of Law," *Attorney At Law Magazine*(June 26, 2020)
- Co-Author, "Qualified Opportunity Zones: Newly Released Guidance by Internal Revenue Service (IRS)," *Jennings Strouss Blog*, April 2019
- Author, "Opportunity Knocks," *Commercial Investment Real Estate Magazine*(January/February 2019)
- Author, "Here Are the Tax Benefits Associated with Opportunity Zones," *AZ Big Media*(September 2018)
- Author, "Combining FHA and other HUD Programs with Tax Credits," *ABA Journal of Affordable Housing and Community Development Law, 2008*
- Contributing Author, *Venture Capital Law Handbook*, Munich (1999)
- "The Recessions Impact on the OZ Marketplace," *com* (November 2022)
- Panelist, "OZ Legislation Update: Status of the Opportunity Zone Incentive and Ongoing Congressional Bills Impacting Potential Extensions, Social Impact Reporting Requirements and Tax," 2022 Opportunity Zone Expo – Phoenix (October 3, 2022)
- Co-Moderator, "The Compliance Hour (Replays)" OZworks Group (February 2022 – February 2023)
- Panel Moderator, "End of Year Considerations for OZ Investors/Meeting OZ Deadlines/Performing Due Diligence," America's Top Project, Opportunity Zone Expo (December 2, 2021)

- Panelist, "What makes a good project? The ROI talk; Equity, Securities and Accessing Senior & Mezzanine Debt," Opportunity Zone Expo – Denver (July 15, 2021)
- Moderator, "Opportunity Zone Update: How you can still get involved in investing in Opportunity Zone Funds," BISNOW (January 21, 2021)
- Presenter, "Latest Trends Affecting Investment and Development in Opportunity Zones," Retirement Experts Network (December 15, 2020)
- Panelist, "Establishing OZ Funds: Direct Investment vs. Joint Venture vs. Passive Investments," 2020 Fall Virtual Opportunity Zone Expo (November 13, 2020)
- Speaker, "Progress-to-date and The Road Ahead," Novogradac 2020 Opportunity Zones Fall Virtual Conference (October 23, 2020)
- Presenter, "It's Not Too Late to Invest in Opportunity Zone Funds," Prescott Estate Planning Council (September 23, 2020)
- Moderator, "OZ Entrepreneur: How Do I Start My Own QOF or QOZBs," 2020 Virtual Opportunity Zone Expo (June 24-25, 2020)
- Panelist, "Opportunity Zone Forum: Final Regulations Review & Next Steps," Arizona Commerce Authority (February 27, 2020)
- Presenter, "Opportunity Zone Incentive: Key Issues for Business, Investors, and Funds," State Bar of Arizona (February 19, 2020)
- Presenter, "Pinal County Qualified Opportunity Zone Investment and Development Forum," Pinal County (October 18, 2019)
- Presenter, "Opportunity Zone Roundtable with Congressman Paul Gosar," Opportunity Zone Roundtable (August 2, 2019)
- Guest, "[Opportunity Zones Insights from a Real Estate Developer's Point of View](#)," The Mapable USA Podcast (August 2, 2019)
- Guest, "[What Every Investor Needs to Understand About Opportunity Zone Investing](#)," The Mapable USA Podcast (July 25, 2019)
- Guest, "[The OZExpo Podcast Interview with Jack Heald](#)," The OZExpo Podcast (July 9, 2019)
- "The Secret Power of Opportunity Zones & The Fight Against Socialism in Utah," Prosperity Council (May 29, 2019)
- "New Qualified Opportunity Zone Incentive: How It Can Benefit Your Community," Arizona LeadingAge (May 23, 2019)
- "Qualified Opportunity Zones and Qualified Opportunity Funds," Yuma County Seminar (May 8, 2019)
- "The Big Win-Win: How Investing in the Development of Underserved Communities Can Cut Your Tax Liability," Enterprise University (May 7, 2019)
- "Qualified Opportunity Funds: I realized the capital gain. Now what?" Prescott Commercial Realtor Group Meeting (May 2, 2019)
- Panelist, "1031 Exchanges and Opportunity Zones: Which One Should I Choose?" Maricopa County Bar Association (May 1, 2019)
- Panelist, "West Valley Opportunity Zone Forum," WestMarc Seminar (February 28, 2019)
- Panelist, "Yavapai County Qualified Opportunity Zones Forum," Yavapai County Seminar (February 27, 2019)

- Panelist, "Qualified Opportunity Zones in Southern Arizona," Local Initiatives Support Corporation (LISC) (January 25, 2019)
- Panelist, "Qualified Opportunity Zone Discussion," Law Firm Alliance (December 2018)
- Panelist, "Qualified Opportunity Zones Seminar," Jennings, Strouss & Salmon (November 1, 2018)
- "New Tax Incentive for Development in Low-Income Communities, Part I," *Jennings Strouss Blog* (August 2018)
- Panelist, "Qualified Opportunity Zones and Qualified Opportunity Funds," Maricopa County Bar Association (October 25, 2018)
- Panelist, "Introduction to and Tips for Success in Transactional Practice," Judicial Internship Opportunity Program (June 2018)
- Moderator, "15-Year Issues," National Leased Housing Association Conference (2016)
- "Partnership Exit Strategies," National Leased Housing Association Conference (2015)
- "Economic Substance Doctrine," Virginia Housing Conference (2011)

## **ADMISSIONS**

- Arizona (2017)
- Illinois (2003)
- Minnesota (2017) (Inactive)
- District of Columbia (2007) (Inactive)
- Maryland (2006) (Inactive)

## **LANGUAGES**

- German