



Mitchell Snow

Partner

Mitchell Snow's work covers a range of tax transactions, including advising REITs and other tax-exempt entities regarding the tax consequences of their investment strategies and other activities. Mitchell regularly advises institutional owners, operators, investment managers and developers on tax aspects of joint ventures, financings, developments, acquisitions, dispositions and restructurings with respect to real estate and other assets throughout the United States.

Mitchell assists clients with the structuring of real estate and other investment funds, with a particular focus on 1031 tax-deferred exchanges and New York transfer taxes.

New York

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Related Services

- Private Funds and Asset Management
- Real Estate
- Tax Compliance & Controversy

Education

J.D., University of Pennsylvania Law School, 2012; Bernard A. Chertcoff Prize for Taxation

B.S., Beth Medrash Govoha, 2008

LL.M., New York University School of Law, 2017

Representative Matters

- Large global real estate funds, developers and institutional investors in federal income tax matters relating to international and domestic real estate acquisitions, dispositions and restructurings
- A Korean insurance company in structuring a private REIT jointly held with a U.S. insurance company
- JPMorgan in private REIT matters
- Carr Properties in private REIT matters
- A multinational asset manager in the restructuring of its \$43 billion private real estate fund
- Disposition of the Southeast Financial Center, Miami, Florida, Houston Center, Houston, Texas and Pacific Place, San Francisco, California on behalf of an investment advisor
- Acquisition, financing and redevelopment of Washington Post site, Washington, D.C. on behalf of a private REIT
- Acquisition, financing and recapitalization of Century Plaza Towers and 2000 Avenue of the Stars in Los Angeles, California
- Monmouth Real Estate Investment Corporation (NYSE:MNR), a public equity REIT specializing in single-tenant, net-leased industrial properties, in its \$4 billion merger with ILPT
- UMH Properties (NYSE:UMH), the owner and operator of a portfolio of manufactured home communities, with the launch of ATM programs for common and preferred stock

Memberships

- Member, New York City Bar Association

Honors & Awards

- *Chambers New York, Tax*: Associates to Watch

Speeches & Events

- Speaker, "Income Tax Aspects of Real Estate Transactions," Real Estate Board of New York Education Classes, 2013-2017

Publications

- Co-author, *REITS 101: A Guide to Real Estate Investment Trusts*, Bloomberg Tax, April 20, 2022
- Co-author of Treatise, *Real Estate Investment Trusts*, Thomson Reuters Securities Law Series, 2021
- Author, REITs: Common Pitfalls and Fixes Checklist, Practical Law Checklist, Thomson Reuters maintained article
- Author, REITs: Overview, Practical Law Checklist, Thomson Reuters maintained article
- Co-author, "Business-Related Tax and Employee Benefits Provisions in the Consolidated Appropriations Act," *Stroock Client Alert*, December 31, 2020
- Co-author, "Bipartisan Budget Act Requires Partnerships to Share a Portion of the Audit Burden," *Stroock Special Bulletin*, November 15, 2015
- Co-author, "A Tale of Two PACEs: Commercial Success vs. Residential Repose," *Stroock Special Bulletin*, March 15, 2013
- Co-author, "Renewables Renewed," *Stroock Special Bulletin*, February 14, 2013

Admitted To Practice

- New York
- New Jersey