

## Mercedes O. Martin

Los Angeles, California  
Shareholder

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### Areas of Practice & Industry Specialties

Energy & Natural Resources Law; Real Estate; Real Estate Finance;  
Latin America Practice; Inflation Reduction Act; Sports Industry Law;  
Community Development Finance Law; Alternative Lenders



Mercedes O. Martin specializes in real estate transactions, with an emphasis on real estate secured transactions, tax credit finance and equity investments. She Co-Chairs the firm Community Development Finance group. Mercedes regularly represents developers, borrowers, lenders and investors in the structuring and financing of projects nationwide utilizing low income housing tax credits, new markets tax credits, renewable energy credits and state certificated credits, as well joint venturers in the acquisition, disposition, management and financing of office, retail, commercial and multifamily projects. Her areas of expertise include complex low income housing tax credit transactions involving multiple public and private funding sources, affordable housing and subsidy layering analysis, new markets tax credit funded affordable housing developments, formation of tax credit partnerships, and federal, state and local compliance of utility scale solar, wind and battery storage projects.

Ms. Martin has been recognized as a nominee for the *Los Angeles Times B2B Publishing's* 2023 "Inspirational Women Forum and Leadership Awards" by the *Los Angeles Business Journal* as "Leader of Influence: Minority Attorney" from 2020-2023, and as a Southern California 2020-2023 "Rising Star" by *Super Lawyers Magazine*.

### Representative Matters

- Represented a national banking lender in \$55 million construction to permanent financing of a hybrid 4%/9% LIHTC project located on partially ground leased land in California.
- Represented a national bank in direct acquisition of certificated industrial recovery tax credits in connection with a \$50 million historic tax credit project in Indiana.
- Represented a national bank in its investment in a syndicated fund with LIHTC assets located across the United States.
- Represented developer in the acquisition and financing of a 46 unit multifamily affordable for-sale housing project with retail component in Southern California utilizing new markets tax credits.
- Represented developer in the financing of multi-tenant food production space in Illinois utilizing new markets tax credits and PACE financing.
- Conducted real estate, permitting, land use, environmental, regulatory and state and local tax diligence on behalf of tax equity investor and hedge provider for a utility scale solar project in California.
- Represented joint venture partner in connection with the acquisition and development of a portfolio of assisted living facilities in Illinois.
- Represented joint venture partner in connection with the acquisition, management and disposition of a multifamily apartment project in Louisiana.

### Publications

- Inflation Reduction Act Brings Big Changes to Clean Energy Tax Incentives, *Buchalter Client Alert*, August 19, 2022

**Education**

Ms. Martin earned her J.D. at Benjamin N. Cardozo School of Law where she was a member of the *Cardozo Journal of Law and Gender* and her B.A., *cum laude*, from the University of Southern California.

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**Bar Admissions**

- California
- New York
- New Jersey

**Languages**

- Spanish