



## Nicholas Koontz Partner

Nick works in all aspects of public finance, serving as bond counsel, tax counsel and underwriters' counsel, and specializing in single-family and multi-family housing.

Nick has advised clients on the federal income tax aspects of tax-exempt and tax credit bond financing transactions involving pool bond issues under parity resolutions; hedges; securitizations; multifamily residential rental projects and volume cap recycling; single-family loan programs, including replacement refundings and loan participations; 501(c)(3) tax-exempt organizations, senior living facilities, and higher education facilities; and governmental general obligation and revenue bonds.

## CONTACT

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## INDUSTRIES

Education  
Health Care  
Housing  
Public Buildings

## PRACTICES

Bond Counsel  
Tax  
Private Placements  
Underwriters' Counsel

## EDUCATION

New York University, LL.M.,  
Taxation  
University of South Dakota, J.D.,  
Highest Honors, Production  
Editor, South Dakota Law  
Review  
Black Hills State University,  
B.S.

## ADMISSIONS

New Jersey  
New York

## Speaking Engagements

- **Financing Affordable Mortgages 101: Mortgage Revenue Bonds**  
National Council of State Housing Agencies, 2023 HFA Institute
- **Understanding the Tax Cuts and Jobs Act**  
Continuing Legal Education Workshop, Half Moon Education

## Publications

- Internal Revenue Service Revenue Procedure 2025-18 Revised Average Area Purchase Prices for Mortgage Revenue Bonds
- U.S. Department of Housing and Urban Development releases 2025 Income Limits