



Martha A. Hartley

Senior Counsel

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Martha "Marty" Hartley focuses her practice on representing lenders and borrowers in financing transactions, international and domestic developers, and commercial property owners in the acquisition, development, finance, and disposition of commercial real estate, including resorts, hotels, mixed use, condominiums, and affordable housing projects.

Ms. Hartley routinely represents a number of lenders and various borrowers in connection with asset-backed financing transactions.

In connection with her representation of developers, Ms. Hartley has assembled and led teams to achieve land use and zoning modifications for projects in both Central and South Florida, including obtaining comprehensive plan amendments, DRI modifications, and zoning and variance applications. She has also provided Florida real estate acquisition and operations guidance for a number of national REITs.

Ms. Hartley has more than 30 years of experience in corporate practice and taxation, including mergers and acquisitions, entity formation, and business succession planning. She also has substantial experience in association law, public finance, and franchising. Ms. Hartley practiced as a certified public accountant in Fort Lauderdale prior to embarking on her legal career, and she incorporates this knowledge into her practice.*



Representative Matters

- Represented equity investors, lenders and landowners in large solar energy facilities, including addressing real estate issues and state and local tax incentives.
- Creation and representation over a 20-year period of tax-exempt bank consortium lending on affordable housing projects.
- Provided due diligence and structure for acquisitions by national apartment REIT.
- Acquisition and leaseback of Florida industrial facility for national REIT.
- Creation of new condominiums and condo/hotels and conversion of apartments into condominiums.
- Formation of Irish equity fund investing in U.S. real estate.
- Acquisition, financing, and land use planning for 365-acre mixed use parcel in Florida.
- Represented Florida resort condominium in abatement of more than \$10 million in ad valorem taxes in a case of first impression in Florida.
- Terminations and partial termination of multiple condominium regimes for Florida "fractured" condominiums.
- Managed due diligence for a \$200 million hotel portfolio acquisition.
- Obtained comprehensive plan amendment and PD modification for a 970-acre master planned resort.
- Representation of numerous buyers and sellers in acquisition or sale of commercial property, both developed and undeveloped.
- Represents a bulk purchaser of condominiums, including advice on acquisition and loan documents and obtaining control of the association board.
- Advised multiple restaurant franchisors and operators on complex restaurant leases and financing of restaurants.
- Acted as borrower's counsel for a holding company in connection with multiple SBA loans and Fannie Mae loans.

- Provided local counsel review and opinion for the refinancing of a \$900 million loan on commercial retail properties located in Florida, Tennessee, and Mississippi.
- Represented a commercial lender in connection with a \$68 million loan to finance the construction of an apartment complex in Florida.
- Served as counsel for a commercial lender in a \$31.8 million loan transaction to fund the construction of a multifamily housing project.



Professional Honors & Activities

- AV® Preeminent™ Peer Review Rated by Martindale-Hubbell
- Listed in *The Best Lawyers in America*® for Real Estate Law (since 2008); Tax Law (since 2009); Economic Development (2018 – 2021)
- Named the Best Lawyers® 2021 and 2016 Tax Law "Lawyer of the Year" in Orlando
- Listed in *Chambers USA: America's Leading Business Lawyers* as a leading Real Estate lawyer in Florida (2014 – 2019)
- Named by *Orlando Magazine* as one of Orlando's Top Economic Development Lawyers (2018)
- Listed in *Orlando Magazine's* "Best Lawyers in Orlando" (2013)
- Member – The Florida Bar, Real Property, Probate and Trust Law Section
- Former Chairman – Orange County Bar Association Tax Committee
- Executive Committee Member – United Arts of Central Florida
- Former Member – The Florida Bar Foundation
- Member – Commercial Real Estate Women (CREW)
- Recipient – "2018 Top Central Florida Agent," First American Title Insurance Company Award



Publications

- "S.A.L.T. Select Developments: Florida" (July 2024)
- "S.A.L.T. Select Developments: Florida" (May 2024)
- "Transactional Lawyers Guide to the FIRPTA Withholding Rule," *The Florida Bar Journal* (January 2011)



Speaking Engagements

- "Nuances of Florida Mortgage Taxes," presentation to local bank loan officers (2022)
- "General Insights into Handling a State Tax Audit and Specific Guidance on Florida's Transactional Taxes," Council On State Taxation, Southeast Regional State Tax Seminar (March 2016)
- "If you (Re)build it, They Will Come: The Craft of Value-Add Redevelopment," Central Florida MultiFamily Forum, Tampa, Florida (December 2014)
- "LEADING THE RECOVERY: Multi-Family in the Limelight," CREW Orlando Luncheon Program (September 2012)



Education

- University of Florida Levin College of Law, LL.M. Taxation
- University of Florida Levin College of Law, J.D. with honors
- University of North Carolina at Chapel Hill, B.S. with honors



Admissions

- Florida

*Baker Donelson is not a CPA Firm.