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## S. Brendan Lynch SHAREHOLDER

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A Virginia native originally with aspirations to become a journalist, **Brendan Lynch** fell in love with Florida and has made it his home since 2005. He represents both commercial and residential property land owners, as well as tenant business owners, in issues of property tax valuation and eminent domain/condemnation.

Brendan assists property owners throughout Florida with their property tax appeals, including assessment reviews, direct negotiations with county property appraisers, appeals to the Value Adjustment Board, and trial and appellate court proceedings. His clients include apartment projects, big box stores, national retail chains, condominiums, commercial strip centers, hotels, affordable housing, residences, student housing, vacant land, senior housing and all other commercial buildings.

With broad experience handling many different types of exemption applications, Brendan often assists clients from the application stage through challenges, to denial of any exemption, through trial and appellate court proceedings. These exemption applications include agricultural, conservation easements, educational, healthcare, homestead, military housing, non-profit, religious, student housing, and senior living.

Typically, the eminent domain cases involve a governmental entity (Florida Department of Transportation, county, city, expressway authority, or other state agency) or private utility with condemnation powers seeking to take land from the property owners. Interestingly, Brendan has also represented condemning authorities on special projects – bringing a perspective from both sides of the table.

Brendan's love for his adopted hometown of Orlando is reflected in his commitment to the community and its cultural diversity. A long-time advocate for the arts and past chair of the United Arts of Central Florida's Board of Directors, Brendan currently serves as a trustee and Executive Board General Counsel for the Orlando Science Center and as chair of the Opera Orlando Endowment Fund. He has also served in leadership roles for the Adult Literacy League, the Orange County Teen Court, and the Heart of Florida United Way.

#### Practices & Industries

Property Tax Appeals Eminent Domain & Condemnation Litigation Senior Housing Affordable Housing

#### Admissions

Florida

U.S. District Court, Middle District of Florida

Virginia

#### Clerkships

Judicial Law Clerk for the Honorable G. Kendall Sharp, U.S. District Judge, Middle District of Florida, 2005–2007

#### Education

- George Mason University School of Law, J.D., 2005
- University of Virginia, B.A., 1998; Echols Interdisciplinary Studies

## Experience

- Achieved property tax assessment reduction for internationally-known hotel from \$421 million to \$259 million, resulting in millions of dollars of savings.
- Represented a national building contractor in its application for military housing exemptions, resulting in a change in Florida law and a savings of \$17 million dollars for the client.

## Recognitions

- Awesome Attorneys, Orlando Family Magazine, 2025
- The Best Lawyers in America guide, Eminent Domain and Condemnation Law, 2024-2025, Tax Law, 2025
- Florida Legal Elite, Florida Trend, 2017, 2020
- Florida Super Lawyers, 2019-2024
- Rising Star, Florida Super Lawyers, 2012-2017
- Legal Elite Up & Comer, Florida Trend, 2009, 2014, 2016
- Who's Who Among Executive and Professionals Honors Edition, 2008-2009
- Ninth Judicial Circuit Pro Bono Merit Award
- Editor-in-Chief, Federal Circuit Bar Journal, 2004-2005

## **Community Activities**

- Orlando Science Center, Board of Trustees, 2023-present
- Opera Orlando Endowment Fund Inc, Board of Trustees, Board Chair
- United Arts of Central Florida, Board of Directors, Former Chair
- Orange County Teen Court Advisory Board, Former President
- Heart of Florida United Way, Education Cabinet, Former Member
- Adult Literacy League, Former President of Board of Directors
- Legal Aid Society, Guardian ad Litem
- Central Florida Partnership, Young Professionals Advisory Council, 2009-2011
- Leadership Orlando Class 96

## Professional Certifications & Memberships

- Orange County Bar Association
- The Florida Bar, Eminent Domain Committee
- The Virginia Bar
- National Association of Property Tax Attorneys (NAPTA)
- Institute for Professionals in Taxation (IPT)
- Association of Eminent Domain Professionals (AEDP)
- International Association of Assessing Officers (IAAO)

## Lowndes

#### News

17 Lowndes Attorneys Named to Orlando Family Magazine's "Awesome Attorneys 2025" 02.13.2025 | AWARDS & RECOGNITION

Best Lawyers Recognizes 59 Lowndes Attorneys in 2025, One Named Lawyer of the Year 08.15.2024 | AWARDS & RECOGNITION

11 Lowndes Attorneys Named 2024 Florida Super Lawyers and Rising Stars 06.25.2024 | AWARDS & RECOGNITION

Brendan Lynch Appointed to the Orlando Science Center Board of Trustees 08.24.2023 | PRESS RELEASE

Best Lawyers Recognizes 49 Lowndes Attorneys in 2024, Three Named Lawyer of the Year 08.17.2023 | AWARDS & RECOGNITION

13 Lowndes Attorneys Named 2023 Florida Super Lawyers and Rising Stars 06.26.2023 | AWARDS & RECOGNITION

14 Lowndes Attorneys Named to Orlando Family Magazine's "Awesome Attorneys 2023" 02.21.2023 | AWARDS & RECOGNITION

19 Lowndes Attorneys Named 2022 Florida Super Lawyers and Rising Stars 07.05.2022 | AWARDS & RECOGNITION

14 Lowndes Attorneys Named to Orlando Family Magazine's "Awesome Attorneys 2022" 02.15.2022 | AWARDS & RECOGNITION

Will Homeowners in Palm Beach, Florida, See Property Taxes Rise in 2022? 10.07.2021 | MEDIA MENTION

12 Lowndes Attorneys Named to Orlando Family Magazine's "Awesome Attorneys 2021" 02.11.2021 | AWARDS & RECOGNITION

Brendan Lynch Talks to WFTV about \$198-million Eminent Domain Settlement for Crossroads Shopping Center 01.28.2021 | MEDIA MENTION

Property-Tax Exemptions for Senior-Living Facilities: Application Deadline is March 1, 2021 01.14.2021 | GRAY AREA OF THE LAW BLOG

When Choosing a Location in Which to Invest, Pay Close Attention to Local Issues 12.18.2020 | MEDIA MENTION

Brendan Lynch Comments on Orange County's Grant Program for the Arts 10.27.2020 | MEDIA MENTION

Brendan Lynch Comments on Property Taxes in Palm Beach County 08.13.2020 | MEDIA MENTION

Brendan Lynch Honored During Orlando's "Our City of Heroes" Celebration 07.06.2020 | AWARDS & RECOGNITION



Three Lowndes Attorneys Named to Florida Trend's 2020 Legal Elite 06.22.2020 | AWARDS & RECOGNITION

22 Lowndes Attorneys Named 2020 Florida Super Lawyers and Rising Stars 06.04.2020 | AWARDS & RECOGNITION

Brendan Lynch Talks about Support for the Arts in Orlando 05.13.2020 | MEDIA MENTION

Brendan Lynch Comments on Tremendous Success of United Arts Campaign 05.08.2020 | MEDIA MENTION

Brendan Lynch Comments on Raising Funds for United Arts during the Coronavirus Pandemic 04.01.2020 | MEDIA MENTION

Lowndes Attorneys Recognized in the 2019 edition of Florida Trend's Florida Legal Elite 07.05.2019 | AWARDS & RECOGNITION

29 Lowndes Attorneys Named 2019 Florida Super Lawyers and Rising Stars 05.29.2019 | AWARDS & RECOGNITION

Seven Lowndes Attorneys Honored With Inaugural Ninth Judicial Circuit Pro Bono Merit Award 09.23.2017 | AWARDS & RECOGNITION

Lowndes, Drosdick, Doster, Kantor & Reed Attorneys Rated 2017 Super Lawyers and Rising Stars 06.01.2017 | AWARDS & RECOGNITION

## **Speaking Engagements**

Live Local Act Event 08.12.2024 | EVENTS

Navigating the COVID-19 Crisis: How Recent Court Decisions & COVID-19 Impact Your Commercial Property Taxes 08.07.2023 | WEBINAR

Live Local Act Discussion 04.18.2023 | EVENTS

2022 Property Tax Symposium 11.06-11.09.2022 | CONFERENCE

2022 Florida Aviation Business Association West Coast Conference 01.31.2022 | CONFERENCE

2021 Property Tax Symposium 11.08.2021 | EVENTS

### **Publications**

Property Tax Exemptions for Senior Living Facilities: Application Deadline is March 1, 2024 02.08.2024 | GRAY AREA OF THE LAW BLOG Live Local Act: Insights & Resources
ARTICLE

HUD Announces 2023 AMI Income and Rent Limits: Orange County's AMI Rises to \$84,700 05.25.2023 | ARTICLE

Senate Bill 102, the Live Local Act, Codified in Chapter 2023-17 05.22.2023 | ARTICLE

Live Local Act Discussion Panel 04.18.2023

What Proposed Infrastructure Funding Could Mean for Central Florida Landowners 01.31.2023 | ARTICLE

Be on the Lookout for Your 2022 TRIM Notices! 01.19.2023 | ARTICLE

Cleaning Up After the Storms 10.05.2022 | ARTICLE

Supply Chain and Staffing Issues Continue to Impact Senior Housing Space 05.04.2022 | GRAY AREA OF THE LAW BLOG

Wellness Push Into Senior Living Facilities 10.06.2021 | GRAY AREA OF THE LAW BLOG

2021 Property Tax Valuations Being Determined 05.05.2021 | GRAY AREA OF THE LAW BLOG

Disney Tax Ruling & Property Valuation 09.03.2020 | VIDEOS

Disney Tax Ruling & Property Valuation 09.03.2020 | LOWNDES LEGAL TALK

TRIM Notices 08.25.2020 | LOWNDES LEGAL TALK

Property Tax Payment Deadline Extended to April 15 03.26.2020 | ARTICLE

Are you getting all the property tax exemptions you're entitled to in Florida? 02.12.2019 | ARTICLE

Property Tax Exemption and Agricultural Classification Application Deadline - March 1st 01.24.2019 | ARTICLE