

**HARRISBURG, PENNSYLVANIA**
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# Jonathan W. Cox

## MEMBER
## CO-CHAIR, PUBLIC FINANCE

Jon serves a broad range of clients in the public finance sector as bond counsel to school districts, counties, cities, boroughs, townships, municipal authorities, industrial development authorities, as well as nonprofit corporations, such as continuing care retirement communities, colleges, hospitals, fire companies, and other community and economic development organizations.

Jon has significant experience with the following public finance transactions and structures:

- general obligation financing for local government units;
- revenue and guaranteed revenue financings for sewer, water and stormwater projects, including financings through the Pennsylvania Infrastructure Investment Authority (Pennvest) and the United States Department of Agriculture Rural Utilities Service;
- health and higher education revenue financing;
- infrastructure bank lending pools; and
- tax increment financing.

In addition, Jon serves as bank counsel to regional and community banks, documenting or reviewing commercial real estate, construction, equipment and working capital loans, as well as taxable and tax-exempt loans to governmental entities and nonprofits.

Jon also works closely with colleagues in the firm's interdisciplinary Opportunity Zone Practice Group to assist individuals, partnerships, and economic development organizations in attracting, structuring, and establishing Qualified Opportunity Funds and Qualified Opportunity Zone Businesses.

Prior to entering the practice of law, Jon obtained a variety of academic, government, and business experience teaching geology, consulting with the U.S. Geological Survey, and then planning and engineering fiber optic networks for an international telecommunications company.

## REPRESENTATIVE MATTERS

- Bond counsel to over thirty school districts of the Commonwealth of Pennsylvania.
- Bank counsel to multiple regional banks in connection with providing liquidity facilities to numerous colleges and

### PRACTICE AREAS:

Public Finance
Municipal Law & Governance
Opportunity Zones
Financial Transactions
Infrastructure and Transportation
Government Affairs

### STATE ADMISSIONS:

Pennsylvania

### EDUCATION:

J.D., cum laude, The Dickinson School of Law of the Pennsylvania State University, 2006; Woolsack Honor Society

B.S., magna cum laude, Dickinson College, 1997

universities.

- Bond counsel to the State Public School Building Authority in connection with the issuance of bonds for the benefit of Westmoreland Community College as well as the Community College of Allegheny County, and to the Lancaster Higher Education Authority for the benefit of the Harrisburg Area Community College.
- Bank counsel to a regional bank in connection with providing an approximately $80 million variable rate demand bond (VRDB) refunding and new money financing for a continuing care retirement community (CCRC).
- Bond counsel to numerous municipalities and their authorities for long-term financing of sewer and water projects through the Pennsylvania Infrastructure Investment Authority (Pennvest) and the United States Department of Agriculture, Rural Utilities Service.
- Trustee's counsel in connection with an approximately $180 million refunding and restructuring of a concession-based sewer and water revenue issue.

## PROFESSIONAL AFFILIATIONS

- Pennsylvania Association of Bond Lawyers, Board Member and Treasurer
- National Association of Bond Lawyers

## COMMUNITY INVOLVEMENT

- Cumberland Area Economic Development Corporation, Chair of the Board of Directors
- Carlisle Family YMCA, Board Member and Finance Committee Chair (2012-2018)
- Real Estate Collaborative, LLC, Management Committee Member and Secretary (2016 – Present)
- Friends of Michaux State Forest, Board Member and Vice Chair (2019 – Present)
- Cumberland Youth Cycling Development, Board Member, Corporate Secretary, and Coach (2016-Present)
- Murata Business Center Advisory, Board Member (2005-2012)

## AWARDS AND RECOGNITION

- Selected for inclusion as The Best Lawyers in America 2024 – 2027 for Municipal Law and Public Finance Law
- Selected for inclusion in Chambers USA America's Leading Lawyers for Public Finance
- Carlisle Family YMCA 2018 Adult Service Award
- Central Penn Business Journal Forty Under 40
- Dickinson Law
    - Dean's Scholar
    - Frank A. and Dorothy J. Sinon Scholarship for Excellence in

the Study of Tax Law
    - Irving Yaverbaum Accounting Prize
- Dickinson College, William Vernon Prize for Excellence in Geology

## NEWS AND INSIGHTS

### PUBLICATIONS

- "Commercial Property Assessed Clean Energy ("C-PACE") Gaining Momentum in Pennsylvania for Financing Improvements to Commercial Real Estate," Co-author, Eckert Seamans' Legal Update, August 22, 2022, also appeared in the Fall 2022 Construction Law Update.
- "Client Alert Fact Sheet: Federal Qualified Opportunity Zones," Eckert Seamans' Legal Update, March 20, 2018.

### MEDIA COVERAGE

- "Local governments urged to team up to meet water mandates," *Gettysburg Times*, September 2018.

### SPEAKING ENGAGEMENTS

- "Navigating the Complexities of Arbitrage Rebate Compliance," co-presented at the Government Finance Officers of Pennsylvania annual conference in Hershey, May 2024.
- "Guaranteed Energy Savings Act Projects and the Elective Pay Tax Credit," panel co-presenter at the Pennsylvania Association of Bond Lawyers 37th Annual Meeting and Seminar, May 2024.
- "Navigating the Complexities of Arbitrage Rebate Compliance," panel co-presenter at the Government Finance Officers of Pennsylvania Annual Conference, May 2024.
- "Tax Exempt Financing for Economic Development," presented at the Pennsylvania Economic Develop Association's Spring Conference, April 16, 2024.
- "SUMMER SCHOOL: What Pennsylvania School Districts Need to Know About ESSER Relief Funds – Lesson 2: Data Security & Privacy," co-presenter, Eckert Seamans' Continuing Legal Education Seminar, July 26, 2021. (recording)
- "Summer School is in Session: What Pennsylvania School Districts Need to Know About ESSER Relief Funds," presenter, Eckert Seamans' Continuing Legal Education Seminar, June 2021.
- "Reviewing the American Rescue Plan Act," webinar for the Pennsylvania State Association of Boroughs, March 2021.
- "Structuring the Deal," webinar presentation to the Council of Development Finance Agencies, February 2021.
- "Think Big Thoughts! It's Not Too Late to Take Advantage of the Qualified Opportunity Zone Tax Incentive," presenter, Eckert Seamans' Continuing Legal Education Seminar, August 2019.