

Sarah Orenco Lytal

Associate

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Sarah Orenco Lytal focuses her practice on the tax aspects of public finance transactions, as well as planning and compliance matters relating to tax-exempt organizations. Sarah also has experience in financing transactions, advising lenders and borrowers in syndicated, secured, unsecured, traditional and debt financings.

Prior to joining Bracewell, Sarah served as a law clerk for the Honorable Lynn N. Hughes of the United States District Court for the Southern District of Texas.

Experience

City of Houston, Texas

- tax counsel in connection with \$1.100 billion Airport System Special Facility Revenue Bonds (United Airlines, Inc. Terminal Imp Projects), Series 2024B (AMT)

Houston Housing Finance Corporation

- tax counsel in connection with \$15 million Multifamily Housing Revenue Bonds (Alcott Village), Series 2024A and \$10.5 million Multifamily Housing Revenue Bonds (Alcott Village), Series 2024B

Aldine Independent School District

- tax counsel in connection with \$344.550 million Unlimited Tax School Building Bonds, Series 2024; \$114.160 million Unlimited Tax School Building and Refunding Bonds, Series 2024B; and \$185.255 million Unlimited Tax Sch Building and Refunding Bonds, Series 2024B

Industries

[Finance](#)

Practices

[Public Finance](#)

[Tax](#)

[Tax-Exempt Organizations](#)

[Tax Counsel](#)

[Bond Counsel](#)

Texas Children's Hospital

- tax counsel in connection with \$226.465 million Harris County Cultural Education Facilities Corporation Hospital Revenue Bonds, Series 2024A

City of Baytown, Texas

- tax counsel in connection with \$62.335 million Unlimited Tax Refunding Bonds, Series 2024

Cypress-Fairbanks Independent School District

- tax counsel in connection with \$62.335 million Unlimited Tax Refunding Bonds, Series 2024; \$77.265 million Unlimited Tax Refunding Bonds, Series 2024A; and \$292.535 million Unlimited Tax School Building Bonds, Series 2024B

Dallas Housing Finance Corporation

- tax counsel in connection with \$31 million Multifamily Housing Revenue Notes (Waterford At Goldmark), Series 2024

City of Dallas, Texas

- tax counsel in connection with \$213.680 million Combination Tax and Revenue Certificates of Obligations, Series 2024A; \$197.850 million Combination Tax and Revenue Certificate of Obligation, Series 2024B; \$371.935 million General Obligation Refunding and Improvement Bonds, Series 2024B; \$321.180 million General Obligation Refunding and Improvement Bonds, Series 2024C; \$48.970 million General Obligation Refunding Bonds, Series 2024A; and \$32.920 million Equipment Acquisition Contractual Obligations, Series 2024A

El Cimarron Ventanas PFC

- tax counsel in connection with \$68,797,163 Revenue Refunding Note, Series 2024

Fort Bend Independent School District

- tax counsel in connection with \$198.630 million Variable Rate Unlimited Tax School Building and Refundable Bonds, Series 2024 and \$257.840 million Unlimited Tax School Building and Refunding Bonds, Series 2024A

Texas Department of Housing and Community Affairs

- tax counsel in connection with \$30 million Multifamily Housing Revenue Bonds (Palladium E Lancaster Avenue), Series 2024

City of Houston, Texas

- tax counsel in connection with \$612.125 million General Obligation Refunding Bonds, Series 2024A and \$122.125 million Public Improvement Refunding Bonds, Series 2024B

City of Galveston, Texas

- tax counsel in connection with \$18.460 million Combination Comb Tax and Revenue Certificate of Obligation, Series 2024; \$106.125 million Wharves & Terminal First Lien Revenue Bonds, Series 2024A (AMT); and \$50.710 million Wharves & Terminal First Lien Revenue Bonds, Series 2024B (Non-AMT)

Rice University

- tax counsel in connection with \$290.400 million City of Houston Higher Education Finance Corporation Higher Education Revenue Bonds (Rice University Project), Series 2024

Tarrant County Cultural Education Facility Finance Corporation

- tax counsel in connection with \$81 million Retirement Facility Revenue Bonds (The Stayton at Museum Way Project), Series 2024

City of League City, Texas

- tax counsel in connection with \$47.095 million Combination Tax and Revenue Certificates of Obligation, Series 2024

Midlothian Independent School District

- tax counsel in connection with \$29.795 million Unlimited Tax Refunding Bonds, Series 2024

Port Freeport

- tax counsel in connection with \$25.655 million Senior Lien Revenue Bonds, Series 2024 (AMT)

San Antonio Housing Trust Public Facility Corporation

- tax counsel in connection with \$43.175 million Multifamily Housing Revenue Bonds (Creek Bend Apartment Homes Project), Series 2024A and \$6.825 million Multifamily Housing Revenue Bonds (Creek Bend Apartment Homes Project), Series 2024B

City of Seagoville, Texas

- tax counsel in connection with \$15.873 million Special Assessment Revenue Bonds (Santorini Public Improvement District Major Improvement Area

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Project), Series 2024 and \$17.999 million Special Assessment Revenue Bonds (Santorini Public Improvement District Improvement Area # 1 Project), Series 2024

Spring Independent School District

- tax counsel in connection with \$16.895 million Unlimited Tax School Building Bonds, Series 2024A (PSF) and \$41.130 million Unlimited Tax Refunding Bonds, Series 2024B (Non-PSF)

City of Waco, Texas

- tax counsel in connection with \$28.890 million General Obligation Refunding Bonds, Series 2024 and \$202.670 million Combination Tax and Revenue Certificate of Obligation, Series 2024A

City of Farmers Branch, Texas

- tax counsel in connection with \$2.310 million General Obligation Bonds, Series 2024 and \$9.560 million Combination Tax and Revenue Certificate of Obligation, Series 2024

Credentials

Education

- University of Houston Law Center, J.D., 2019
- Trinity University, B.S., Business Administration, 2014

Bar Admissions

- Texas

Recognition

Houston Law Review Alumni Association Board

- Vice President

United States District for the Southern District Court of Texas

- Judicial Law Clerk and Intern

University of Houston Law Center

- Veteran's Society, Treasurer
- Lawrence & Thompson Negotiation Competition, Finalist

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