

## Sarah Orengo Lytal

Associate

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Sarah Orengo 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.

### Industries

[Finance](#)

### Practices

[Public Finance](#)

[Tax](#)

[Tax-Exempt Organizations](#)

[Tax Counsel](#)

[Bond Counsel](#)

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## 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 School Building and Refunding Bonds, Series 2024B

## **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

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

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## **Credentials**

### **Education**

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

### **Bar Admissions**

- Texas

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## **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

## ***Houston Law Review***

- Board