



Jeffrey S. Tarr, M.S. (Tax)

PARTNER
BANKING AND FINANCE GROUP CHAIR

jtarr@sussmanshank.com

O: 503.243.1677

My Assistant

Melissa D. Jaffee 503.243.1661 x228

Jeffrey Tarr has over 33 years of experience advising businesses and their owners in a wide variety of complex business, real estate, and tax matters. He represents clients in many industries including agriculture, health care, professional services, manufacturing, retail, hotel, travel, printing, restaurant, employment placement, construction and real estate development.

Jeff's practice also includes representing banks and other lenders in structuring, negotiating, and documenting loans secured by real property, receivables, inventory, equipment, crops and other personal property. He also has experience in the sale of distressed assets and working out distressed loans in the context of bankruptcy and receivership proceedings.

Jeff's business practice includes representing and advising owners and operators of private and closely held businesses (including family-owned businesses) on a wide range of legal matters. Such matters include:

- Forming new businesses (including choosing the type of entity, structuring and forming the entity, and addressing succession planning through buy-sell arrangements and tailored ownership and management structures);
- Mergers, acquisitions, sales, and management buyouts;
- Entity conversions, reorganizations and restructurings;
- Financing;
- Acquisitions, sales, and leasing of real and personal property;
- Entity governance;

Industries

Banking and Finance

Real Estate and Land Use

Agribusiness

Privately Held and Family-Owned Businesses

Practices

Real Estate and Land Use

Business Law

Business Restructuring and Bankruptcy

Tax

Trusts and Estates

Education

B.A., University of California at Los Angeles

Political Science

J.D., Loyola Marymount University Law School

M.S., Golden Gate University Taxation

Admissions

- Oregon State Bar
- California State Bar
- United States Tax Court

- Conflict resolution among owners;
- Tax planning;
- Resolution of tax controversies with taxing agencies; and
- Wealth preservation needs for individual clients: including wills, trusts, business succession planning, and gift and estate tax planning.

A significant part of Jeff's practice focuses on real estate matters. He represents and advises investors, developers, lenders, and businesses in the acquisition, development, construction, financing, management, operation, sale, and leasing of real estate. Jeff also has experience with condominium and timeshare projects and is familiar with the unique issues that apply to these types of real estate projects. Jeff's real estate experience includes:

- Representing investors, developers, and businesses in the purchase and sale of real estate and construction of improvements on real estate;
- Representing investors, developers and businesses in real estate-based financing, including structuring, negotiating, and documenting real estate loans secured by trust deeds, land sale contracts, and other financing transactions such as sale-leasebacks;
- Representing sellers and buyers in tax-deferred "like-kind" exchanges of real estate under Section 1031 of the Internal Revenue Code;
- Representing landlords and tenants in leasing transactions, including ground leases, retail leases, build-to-suit leases, office leases, industrial leases, and assignments and sublettings of leases; and
- Representing real estate owners in various real estate matters, including options to buy/sell real estate, easements and licenses, resolving boundary disputes, and entity structuring and formation to hold, operate and manage real estate investments.

Honors

- Oregon State Bar Taxation Section's New Tax Lawyer Committee Mentor of the Year Award (2013)
- Preeminent AV® Rated by Martindale Hubbell

THE ADVANTAGE OF WORKING WITH ME

My focus is always on my client's objective and how to achieve it in the most efficient and cost-effective manner while applying a high degree of knowledge, skill and care to what I am doing. I value relationships (both with my clients and with opposing parties and counsel) and believe that an important aspect to achieving an effective and cost-efficient result is through direct, constant and collaborative communication with my clients as well as opposing counsel.

REPRESENTATIVE WORK

- Representing a Bank in the origination and documentation of loans (including line of credit, construction and term loans) to borrowers in the agricultural industry.
- Represented a real estate investor in the purchase and subsequent sale of a HUD Section 8 multi-tenant apartment complex.
- Representing a cold storage business in the acquisition of land and development of new cold storage facilities and the leasing of existing cold storage facilities used by agriculture industry.
- Represented a real estate investor in the sale of a franchise-branded Hotel.
- Represented a business owner/operator in the sale of his retail business with multiple retail locations (including the transfer of alcohol and tobacco sales licenses).
- Represented client in obtaining innocent spouse relief from the IRS and Oregon Department of Revenue for income tax obligations associated with an ex-husband's business.
- Represented real estate developers in the preparation of CC&Rs for a new housing subdivisions, and in the preparation of the Articles of Incorporation and Bylaws for the associated nonprofit homeowners' associations.
- Represented borrowers in financing transactions, including reviewing and negotiating the terms of loan documents and issuing opinions of counsel.
- Represented clients in connection with business and personal income tax audits by the IRS and Oregon Department of Revenue.

ORGANIZATIONS

Professional Affiliations

- Member and Officer (including past Chair) of the Oregon State Bar Business Law Section Executive Committee (2016-2022)
- Chair of the Oregon State Bar Business Law Section Newsletter Committee (2016-2022)
- Member and Officer (including past Chair) of the Oregon State Bar Taxation Section Executive Committee (2006-2015)
- Member and Chair of the Oregon State Bar Taxation Section Newsletter Committee (2005-2010)

- Member, Adjunct Faculty, MBA Program, University of Phoenix (Portland Campus) (1998-2004)

PERSONAL INTERESTS

My interests are broad. For example, my wife and I are “yardies” (i.e., we love working in our yard maintaining and adding to our landscaping, and we love to hang out in our yard, particularly with family and friends). I love sports (both as a spectator and when I can, as a participant). I am a Trail Blazers basketball and Seahawks football fan. I like to play golf and racquetball, and ski and workout. I am a “car guy” (i.e., I love cars, and quite frankly anything on wheels). I love music (all kinds, but particularly blues and rock), and enjoy a good concert. Finally, my wife and I like to travel.