



Kathryn Galbraith Day

Partner

she/her/hers

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Overview

I find it rewarding to collaborate closely with my clients to help them realize their goals of providing affordable housing and economic revitalization to communities in need. In fact, I live across the street from one of the affordable housing developments I worked on. Every day I am reminded of the tangible good our work has on the communities where we work and live.

Kathryn (Katie) Day assists developers, investors, and syndicators to navigate the myriad of complex tax issues that arise in affordable housing and community development projects. The transactions she works on often involve multiple credit incentives and other subsidies, including low income housing tax credits (LIHTC), historic tax credits (HTC), new market tax credits (NMTC), energy incentives and state credits. Katie regularly advises clients on compliance issues, investor exits, Year 15 issues, and unwinds.

Katie's representation of developers and investors/syndicators allows her to bring valuable insight regarding market trends. She prides herself on making complex and ever-changing tax concepts accessible to other attorneys and her clients. Combining creativity with practicality, she works with clients to identify and mitigate potential risks and produce solutions that fit their organizations' real-world business needs and objectives.

Experience

- Currently represents various syndicators in the acquisition of low-income housing tax credit properties nationwide.
- Currently represents local, regional and national developers in connection with the rehabilitation of affordable housing projects across the country.
- Currently represents developers and direct investors in rehabilitation projects utilizing the federal historic tax credit and various state historic tax credits.

- Currently serves as special tax counsel to various developers of affordable housing.
- Recently closed four LIHTC/HTC transactions utilizing the master lease pass-through structure.

My Team



Carole S. Marino
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Involvement and Recognition

Professional Affiliations

- Massachusetts Bar Association, *Member*
- ABA Forum on Affordable Housing and Community Development, *Member*

Events

- Panelist, "Hot Topics in Tax Credit Transactions," ABA Forum on Affordable Housing and Community Development Law Annual Conference – May 2025
- Panelist, "Resyndication and Initial Year LIHTC Issues: Traps for the Unwary," ABA Forum on Affordable Housing and Community Development Annual Conference – May 2024

Credentials

- Boston University School of Law, LL.M.
- Boston College Law School, J.D., *cum laude*
- The College of William and Mary, B.A., *summa cum laude*

Admissions

- Massachusetts



Related Services

- [Historic Tax Credits](#)
- [Investor / Syndicator](#)
- [Low Income Housing Tax Credits](#)
- [New Markets Tax Credits](#)
- [Tax](#)
- [Tax Credit Finance](#)

News + Events

- The Low-Income Housing Tax Credit Outline 2024 Edition – 12.11.24