



Jonathan M. Makarowitz  
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Jonathan Makarowitz is a partner in Herrick's Real Estate Department and co-chair of Herrick's Finance Group.

His practice focuses on the structuring, negotiating and documenting of asset-based lending, construction lending, community development lending, tax-credit finance, real estate finance, commercial leasing and ground leasing transactions.

Jonathan regularly advises institutional lenders, administrative agents, borrowers, commercial banks and investors in a wide variety of syndicated and bilateral loan facilities, including those involving complex cross-border or intercreditor relationships. His asset-based financing transactions have included working capital loans, leveraged acquisitions and second lien facilities. Jonathan also counsels clients on a diverse range of financing issues, including restructurings and workouts.

Additionally, Jonathan represents investors, borrowers, community development entities and lenders in connection with tax credit financings including New Markets Tax Credit, Energy Tax Credit and Historic Tax Credit transactions.

### Construction Lending and Affordable Housing

As part of his real estate finance practice, Jonathan has extensive experience in construction lending. He has represented lenders and borrowers in connection with New York construction loans and complex lien law issues. Additionally, Jonathan has a sophisticated understanding of various government subsidy programs such as affordable housing and low income housing tax credit bond issues.

### Services

- Real Estate
- Real Estate Development
- Real Estate Finance
- Commercial Finance and Lending
- Affordable Housing & Community Development

### Education

- Hofstra University School of Law (J.D., 1998)
- State University of New York at Stony Brook (B.A., 1995)

### Memberships & Associations

- New York State Association for Affordable Housing (NYSFAH)