



William R. Sylvester

Shareholder

Birmingham | 205.250.8372 | bsylvester@bakerdonelson.com

Bill's prompt service and attention to detail have been the standards of his career in the federal tax and real property areas of practice.

Bill is a fellow of the American College of Real Estate Lawyers (ACREL) and is active in local, state and national bar associations. Bill has extensive experience in a wide variety of real estate-related transactions.

Some of the diverse matters Bill has recently handled:

- Representation of a declarant in connection with the "turn-over" of powers to the residents in a neighborhood association with nine separate sub-associations.
- Purchase and sale of unimproved real estate and interests therein.
- Choice of entity considerations in the acquisition of real estate.
- Negotiation and drafting of deal specific provisions of partnership, limited liability company and joint venture agreements.
- Representation of appraisers and donors in charitable conservation gifts of conservation easements of real property.

Representative Matters

- Represented a client to structure the qualified conservation easement that was sustained in *Kiva Dunes Conservation, LLC. v. Commission, T.C. Memo. 2009-145*. The Tax Court upheld deductions in excess of \$28.6 million out of \$31,938,985 claimed.
- Represented a two-man LLC in the negotiation of an access route between its property and that of the nearby interstate highway. This positively affected the highest and best use and value of the LLC's site.
- Represented a donor of a conservation easement for which the conservation purposes included the preservation of land for the outdoor recreation and education of the general public.

Professional Honors & Activities

- Member – American College of Real Estate Lawyers
- Listed in *Mid-South Super Lawyers* in Real Estate since 2016
- Listed in *Alabama Super Lawyers* in Real Estate since 2008
- Listed in *Best Lawyers In America*® since 1995 in the areas of Real Estate and Tax Law; since 2016 in Business Organizations
- Listed in *Chambers USA: America's Leading Business Lawyers* since 2010
- Member – American Bar Association
 - Real Property, Trust and Estate Law and Taxation Sections
 - Forum on the Construction Industry
- Member – Birmingham Bar Association

Publications

- "Two Tax Court Cases Bookend Conservation Partnerships from 2002 – 2015," *ACREL News* (September 2015)



Speaking Engagements

- Co-presenter – "Conservation Easement Transactions From A to Z," seminar (April 2022)
- Presenter – "Current Challenges in the Conservation Easement Practice," Charleston, South Carolina Tax Council (November 2018)
- Presenter – "Conservation Easements and Pass-Through Entities," ABA Real Property, Probate, and Trust Section, Orlando, Florida (May 2018)
- Moderator – "Guns and Other Premises Liability Issues," American College of Real Estate Lawyers Spring Meeting, Orlando, Florida (March 2018)
- Presenter – "Conservation Easements from A to Z," Birmingham Bar Center, Birmingham, Alabama (August 2017)
- Panelist – "Thoughts on Enhancing Conservation Options: An Argument for Statutory Recognition of Options to Purchase Conservation Easements," Vanderbilt University Law School (March 2017)



Education

- University of Virginia School of Law, Juris Doctor, 1978
- Georgia Institute of Technology, Master of Sciences in Operations Research, 1976
- University of Alabama, B.S., 1975, cum laude, Phi Beta Kappa



Admissions

- Alabama, 1978
- United States Tax Court, 1984