



## STEPHANIE A. BOGUE

### ASSOCIATE

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Stephanie Bogue serves as bond and disclosure counsel to counties, cities, fire districts, school districts and other municipal borrowers issuing tax-exempt debt, including general and special obligation bonds, revenue bonds, certificates of participation and direct leases, among others.

She drafts all legal documents related to such transactions, including election proceedings, authorizing resolutions, trust indentures, lease agreements, purchase contracts, offering documents and miscellaneous closing documents, certificates and opinions.

Stephanie's experience also includes serving as special counsel on public-private partnership projects using economic development incentives such as tax increment financing (TIF), community improvement districts (CID), transportation development districts (TDD), property tax abatement and sales and use tax exemptions on construction materials.

### BACKGROUND

Prior to joining Armstrong Teasdale, Stephanie was an associate at another St. Louis area law firm.

### EDUCATION

- Saint Louis University School of Law (J.D., *magna cum laude*, 2018)
  - Woolsack Honor Society
  - Mel Friedman Fellow in Real Estate Law
  - Academic Excellence Awards (Business Associations, Taxation, Business Entities Tax, Estate Planning, Negotiations, and Regulating Alcoholic Beverages)
  - "I've Got This" Award (Entrepreneurship and Community Development Clinic)
- University of Missouri-Kansas City (B.S., 2003)
  - Mathematics and Statistics

### PROFESSIONAL ACTIVITIES

- Women in Public Finance, Kansas & Missouri Chapter, President

### SERVICES AND INDUSTRIES

Debt Finance

Public Finance

Securities and Corporate Finance

Tax

Energy and Utilities

Financial Services and Banking

Real Estate, Development, Construction

### ADMISSIONS

Missouri

Illinois

## EXPERIENCE

### **Bond Counsel for the Issuance of Chapter 100 Bonds to Provide Tax Certainty to Solar Developer**

#### **Bond Counsel for the Issuance of \$30 Million in General Obligation Bonds**

Represented a school district in the issuance of \$30 million in general obligation bonds to fund capital improvements and refinance certain payments on various outstanding lease obligations. A significant portion of the bonds were issued on a tax-exempt basis; however, because some of the lease payments were to be paid more than 90 days after the issuance of the bonds, it was necessary to issue a small portion of the bonds on a taxable basis.

#### **Special Counsel for Economic Development Incentives**

Represented a city in the negotiation and approval of economic development incentives for an approximately \$1 billion mixed-use project. Incentives include real property tax abatement, a community improvement district sales tax, a transportation district development sales tax and sales and use tax exemption on qualified building materials.