



Scott Semer

PARTNER

From structuring to transactional matters, Scott Semer advises some of the largest pension plans, sovereign wealth funds, and private equity funds on the tax aspects of their investments in the U.S. and around the world and helps to create tax-efficient solutions and structures for all manner of private funds and private investments.

COORDONNÉES

New York: [212.880.6180](tel:212.880.6180)

ssemer@torys.com

Vue d'ensemble

Scott provides broad tax advice to institutional investors and private equity funds across all aspects of their investment activity. He is a noted expert in structuring joint ventures through private REITs in a wide variety of commercial, residential and industrial U.S. real estate portfolios. Scott regularly advises international clients on credit investments, as well as infrastructure projects in the U.S. and worldwide, both directly and through credit and infrastructure-targeted private equity funds.

Scott also advises multinational corporate clients on a wide variety of international transactions, including public and private mergers, reorganizations, restructurings and acquisitions, as well as investments in structured products.

À la une

US\$2.7 billion investment in the largest privately owned self-storage company in the world

Torys acted as counsel to a global institutional investor in a US\$2.7 billion investment with Cascade Investment, L.L.C. and other investors in StorageMart, the largest privately owned self-storage company in the world

Brookfield Asset Management dans le cadre d'une acquisition par celle-ci de toutes les parts de société en commandite de Brookfield Property Partners L.P., représentant une valeur de 6,5 milliards \$ US pour les porteurs de parts publics

Brookfield Asset Management dans le cadre de la scission partielle de ses activités de réassurance pour créer Brookfield Asset Management Reinsurance Partners Ltd., y compris son inscription à la cote de la Bourse de Toronto et de la Bourse de New York

Canaccord Genuity, BMO Capital Markets and the syndicate of underwriters in Flagship Communities REIT's US\$107.8 million initial public offering of trust units

Brookfield Renewable in its acquisition of US\$1.5 billion of shares of TerraForm Power, Inc. not already owned by Brookfield Renewable and its affiliates

MRO Corporation, a leader in the secure, compliant exchange of protected health information, in an investment by Parthenon Capital

Afficher tout

Publications

2024 U.S. elections: tax update

Both parties' proposed tax plans, if enacted, could materially impact businesses' cashflow and cross-border investment activity, with significant implications to many taxpayers.

The private market transformation with Sid Murdeshwar

Co-investment tax considerations: optimizing structure and terms for 2025 dealmaking

What to expect when you're expecting (to remove your GP): a real estate investor's checklist

Pension Investment Association of Canada 2024 Tax Forum

Ontario limited partnerships: a globally favoured jurisdiction for private funds

Afficher tout

Nouvelles

Scott Semer says proposed regulations are "a home run for Treasury"

Scott Semer Says Challenges for Canada in Wake of U.S. Tax Reform

Afficher tout

Activités professionnelles

Scott is an adjunct professor and lecturer-in-law at the Columbia University School of Law, where he teaches a seminar titled “Deals: The Art of the Deal.” He also served as the Past Director of Transactional Studies at the same institution.

Additionally, Scott was the Review and Essay Editor of the Columbia Law Review and has published numerous articles on both U.S. and international tax issues. He is the author of the leading Bloomberg tax treatise on investing in the U.S. through private REITs and is a co-author of Structuring Real Estate Joint Ventures with Private REITs published by BNA Tax Management.

Formation et admission au barreau

Formation

JD, 1997

Columbia University

BFA (film and television), 1992

Tisch School of Arts at New York

Admission au barreau

New York, 1998