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Services

Public Finance

- Capital Assets and Infrastructure
- Disclosure Counsel Services
- Distressed Municipalities and Debt Restructuring
- Economic Development
- Public-Private Partnerships
- Tax Compliance

Industries

- Government and Public Sector
- Higher Education

Education

University of Michigan Law School,
J.D. 1992

Michigan State University, James
Madison College and Honors
College, B.A. 1989

Bar Admissions

Michigan



Patrick F. McGow

Principal

Patrick McGow advises cities, counties, townships, villages and authorities on a broad range of infrastructure financing and related legal matters.

As bond counsel, his role is to help his clients understand their legal options and prepares the necessary documentation to authorize the issuance and sale of bonds to finance water and sewer projects, brownfield redevelopment, street and road improvements, drainage projects and economic development initiatives, among others. He also has extensive experience in tax-exempt financing for private activity bonds (solid waste and manufacturing facilities) and non-profit and health care financings.

In addition to serving as bond counsel in financing transactions, Patrick counsels his clients on other related matters such as special assessments, elections, millage and ballot proposals, state and federal tax issues, and other finance matters. In the area of tax increment financing, Patrick assists in establishing tax increment financing entities, such as downtown development authorities, tax increment finance authorities, local development finance authorities, brownfield redevelopment authorities and corridor improvement authorities.

As a recognized leader in his field, Patrick has written legislation on a variety of municipal finance and tax increment financing issues.

Patrick F. McGow

Representative Matters

Patrick has served as bond counsel on behalf of cities, counties, townships, drainage districts, authorities, and governmental entities of all types covering all areas of public infrastructure finance for more than 30 years of his career. In addition, he has worked on including major economic development projects and municipal finance legislation.

Infrastructure Municipal Bond Issues

Represented governmental units on several hundred municipal bond issues totaling over \$3 billion dollars for water and sewer utilities, street and road projects, drainage districts, governmental buildings and equipment, parking facilities, brownfield redevelopment and other economic development projects

Infrastructure Agreements, Incentives and Bonds

Represented a municipality in connection with development agreements, incentives and bond financing for over \$10 million of road, water and sewer infrastructure to facilitate development of a major automotive manufacturing facility.

Joint Recreational Authority Bond Financing

Acted as bond counsel on the first joint recreational authority bond financing in Michigan.

Utility Company Bond Counsel

Acted as bond counsel for financing and refinancing solid waste and pollution control equipment for a major investor-owned utility company.

Legislative Drafting

Crafted legislation enabling financing of unfunded pension and retiree healthcare legacy costs.

Honors

Chambers USA, Public Finance, Band 1, 2025

State Bar of Michigan Pro Bono Honor Roll, 2021, 2025

Best Lawyers in America, Public Finance Law, 2010-present; Detroit Public Finance Lawyer of the Year, 2018

Michigan Super Lawyers, Bonds/Government Finance, 2016-2023

DBusiness Magazine, Top Lawyers, Public Finance, 2011-present

University of Michigan Law School, cum laude; Editorial Board, University of Michigan Journal of Law Reform, 1990-92

Michigan State University, with honors, Phi Beta Kappa

Leading Lawyers, Public Finance Law, 2014–present

Patrick F. McGow

Professional Activities

American College of Bond Counsel, Fellow

American Bar Association

State Bar of Michigan

Detroit Metropolitan Bar Association

National Association of Bond Lawyers

Michigan Government Finance Officers Association, Board of Directors, 2009-2011; Professional Development Committee, Chairman, 2005-2009

Bond Club of Detroit, Board of Directors, 2013-2019; President, 2018

Government Finance Officers Association

Michigan Municipal Treasurers Association

Michigan Downtown Association

Civic, Cultural & Social Activities

Citizens Research Council of Michigan, Board of Directors, 2022-present

City of Northville Brownfield Redevelopment Authority, Board Member, 2019-present; Chair, 2022-present

Downs Project Advisory Committee, Vice-Chair, 2022-present

Adoption Associates, Inc., Board Member, 2008-2015

Detroit Regional Chamber, Leadership Detroit XXIII Graduate, 2001-2002

Speeches

"Fundamentals of Municipal Finance," 2026 Elected Officials Academy Winter Advanced Summit Webinar, Speaker, February 20–21, 2026

"The Bond Financing Team – Understanding Roles & Responsibilities," Fall Training Institute 2025, Michigan Government Finance Officers Association, Speaker, September 30, 2025

"Fundamentals of Municipal Finance," 2025 Elected Officials Academy Winter Advanced Summit Webinar, February 21–22, 2025

Patrick F. McGow

"Municipal Finance Fundamentals," Michigan Municipal League Elected Officials Academy, Webinar, February 11, 2023

"Why Issue Bonds and How to Issue Bonds," Michigan Municipal Executives Summer Conference, Holland, Michigan, July 20, 2022

"Understanding the Headlee Amendment," Michigan Association of Counties Capital Conference, Lansing, Michigan, March 22, 2022

"Municipal Finance Fundamentals," Michigan Municipal League Elected Officials Academy, Webinar, February 12, 2022

"Public Finance and Municipal Bonds," Michigan Municipal Executives, Lansing, Michigan, October 28, 2021

"Municipal Finance Fundamentals," Michigan Municipal League Elected Officials Academy, Webinar, February 26, 2021 and April 30, 2021

"Municipal Finance Fundamentals," Michigan Municipal League Elected Officials Academy, Frankenmuth, Michigan, February 29, 2020

"Pension and OPEB Bonds Update," Michigan Government Finance Officers Association Fall Institute, Grand Traverse Resort, September 30, 2019

"SEC Rule 15c2-12 Continuing Disclosure Reforms and TIF Reporting Requirements," Plante Moran Annual Governmental Technical Training Program, June 20, 2019

"Tax Increment Financing Reform and Reporting Requirements," Michigan Association of Municipal Attorneys Conference, Lansing, Michigan, March 19, 2019

"Tax Increment Financing Reform and Reporting Requirements," Michigan Government Finance Officers Association Spring Seminar, East Lansing, Michigan, March 6, 2019

"Municipal Finance Fundamentals," Michigan Municipal League Elected Officials Academy, Frankenmuth, Michigan, February 23, 2019

"Pension and OPEB Debt Financings," Public Financial Management Seminar – Trends and Topics in Retirement Finance, Ann Arbor, Michigan, August 1, 2018

"Coordinating Multiple Source Funding/Financing for a Major Public Infrastructure Project," Michigan Association of Municipal Attorneys/State Bar of Michigan Government Law Section Summer Education Conference, Crystal Mountain, Michigan, June 22, 2018

"Debt Financing," Michigan Government Finance Officers Association Introduction to Public Finance, East Lansing, Michigan, March 15, 2018

"Fundamentals of Organization" and "Municipal Finance Fundamentals," Michigan Municipal League Elected Officials Academy, Frankenmuth, Michigan, Feb. 24, 2018

Patrick F. McGow

"Personal Property Tax Reform Update," Michigan Government Finance Officers Association – Michigan Municipal Treasurers Association Spring Seminar, East Lansing, Michigan, March 31, 2017

"Debt Financing," Michigan Government Finance Officers Association Introduction to Public Finance, East Lansing, Michigan, March 30, 2017

"Fundamentals of Organization" and "Municipal Finance Fundamentals," Michigan Municipal League Elected Officials Academy, Frankenmuth, Michigan, Feb. 18, 2017

"History of Mackinac Bridge – Bond Financing Story," Emmet County 'Essence of Emmet' Presentation, Petoskey, Michigan, April 27, 2016

"Downtown Development Authorities and Downtown Financing Tools," Michigan Government Finance Officers Association – Michigan Municipal Treasurers Association Spring Seminar, East Lansing, Michigan, March 5, 2016

"Debt Financing," Michigan Government Finance Officers Association Introduction to Public Finance, East Lansing, Michigan, March 4, 2016

"Fundamentals of Organization" and "Municipal Finance Fundamentals," Michigan Municipal League Elected Officials Academy, Frankenmuth, Michigan, Feb. 27, 2016

"SEC Municipal Securities Enforcement," Miller Canfield Before the Bell Breakfast Forum, November 12, 2015

"Other Post-Employment Benefit Bonds," Michigan Government Finance Officers Association Fall Institute, Mackinac Island, Michigan, Oct. 6, 2015

"Tax Increment Financing – Old, New Issues," Michigan Government Finance Officers Association Fall Institute, Mackinac Island, Michigan, Oct. 5, 2015

"Fundamentals of Organization" and "Municipal Finance Fundamentals," Michigan Municipal League Elected Officials Academy, Frankenmuth, Michigan, Feb. 21, 2015

"Debt Financing," Michigan Government Finance Officers Association Introduction to Public Finance, Lansing, Michigan, Feb. 19, 2015

"Personal Property Tax Update," Michigan Municipal Treasurers Association Annual Fall Conference, Frankenmuth, Michigan, Oct. 8, 2014

"Bond Finance 101 – From Beginning to End," Michigan Government Finance Officers Association Fall Institute, Boyne Falls, Michigan, Sept. 23, 2014

"Debt Financing," Michigan Government Finance Officers Association Introduction to Public Finance, Lansing, Michigan, March 6, 2014

"Fundamentals of Organization" and "Municipal Finance Fundamentals," Michigan Municipal League Elected Officials Academy, Frankenmuth, Michigan, Feb. 8, 2014

Patrick F. McGow

"Pension and OPEB Bonding," Michigan Government Finance Officers Association Fall Institute, Grand Rapids, Michigan, Sept. 30, 2013

"Bond Market and Legislative Update," Wayne County Treasurers Association Fall Conference, Livonia, Michigan, Sept. 18, 2013

"Debt Financing," Michigan Government Finance Officers Association Introduction to Public Finance, Lansing, Michigan, March 21, 2013

"Municipalities + School Districts: Tools for a New Era," Sustainable Government Initiative Workshop, Livonia, Michigan, June 9, 2011

"Best Practices in Local Government Fiscal Management," Government Turnaround Association Emergency Manager Seminar, Lansing, Michigan, April 18, 2011

"Local Government Finance," Michigan Department of Treasury Emergency Manager Seminar, Lansing, Michigan, Feb. 9, 2011

"Continuing Disclosure Requirements and Rule 15c2-12: Past, Present and Future," Michigan Governmental Finance Officers Association Fall Institute, Sept. 21, 2009

"Fundamentals of Municipal Financing," Michigan Townships Association Annual Conference, Detroit, Michigan, Jan. 28, 2009

"Neighborhood Improvement Authorities," Michigan Municipal League, Lansing, Michigan, March 7, 2008

Publications

"2010-2020 Decade in Review: Pension and Retiree Healthcare Reform," *Briefly*, a publication of the Government Law Section of the State Bar of Michigan, February 2020

Author of "Sources of Local Financing" chapter in "Michigan Municipal Law," published by The Institute of Continuing Legal Education, July 2018

"Municipal Finance After the Detroit Bankruptcy," *Michigan Bar Journal*, Sept. 2015

"Tax Increment Financing: An Economic Development Tool for Townships," *Michigan Township News*, July 1998

Articles

Michigan Emergency Services Authorities Authorized to Incur Debt for Capital Projects and Equipment

Michigan Governor Signs Open Meetings Act Amendment Extending Sunset for Electronic Public Meetings

Michigan Governor Signs Open Meetings Act Amendment Allowing Electronic Public Meetings

Patrick F. McGow

UPDATE (MAY 6): Governor Whitmer Extends Authorization for Remote Participation in Public Meetings

Miller Canfield Public-Private Partnerships Team

New Law Consolidates Tax Increment Authorities, Imposes New Reporting Requirements

Public-Private Partnerships

The Impact of Tax Reform on Michigan Municipalities and School Districts

Proposed Tax Reform Legislation Would Increase Financing Costs for Issuers of Tax-Exempt Bonds

Congressional Tax Bills Threaten Tax-Exempt Bonds for Non-Profit Hospitals

Transformational Brownfield Projects Eligible for Substantial Tax Incentives Under Recently Enacted Legislation

IRS Issues New Rules for Management Contracts involving Tax-Exempt Financed Facilities

Michigan Governor Signs Law Excluding Library Taxes from Capture by Tax Increment Financing Entities

New Law Limits Ability of Local Governments and School Districts to Communicate Regarding Ballot Questions

SEC Municipalities Continuing Disclosure Cooperation Initiative: Should A Bond Issuer Self-Report?

How Michigan's New Personal Property Tax Law Will Affect Municipalities

New SEC Regulations of Municipal Advisors and Underwriters Take Effect in July

Proposed New MSRB Rule on Standards of Conduct for Municipal Advisors