



**EMANUELA (AMY)  
D'AMBROGIO**

Partner

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Amy has more than twenty years of experience representing businesses, energy and utility clients, and individuals in property tax, eminent domain, land use disputes and compliance matters.

Amy's practice involves national property tax compliance and defense work relating to property taxation. Amy regularly assists owners of renewable energy assets nationwide with negotiating tax-assessment reductions involving standalone generating facilities or a portfolio of assets located in multiple states, resulting in substantial property tax savings. Amy has obtained millions of dollars in property tax refunds as a result of negotiations and settling property tax assessment proceedings against municipalities who excessively assess utility property in New York, California, Massachusetts, Maine, New Hampshire, Utah, and Vermont. She also counsels clients with tax exemption matters, including negotiation of payment in lieu of tax (PILOT) agreements.

Amy also advises clients in eminent domain proceedings from preliminary hearing stages to trials involving the acquisition of real property interests, trade fixtures, and leasehold rights.

She has also counseled not-for-profit entities providing critical services to individuals with special needs and disabilities on regulatory compliance and tax exemption matters and defends these organizations in the event of alleged legal violations, both civil and criminal.

#### **Related Results**

- Represented a major utility in a real property tax dispute, resulting in \$7 million in real property tax refunds.
- Successfully achieved a \$3 million reduction in assessed value relating to hydro assets owned by an independent power producer, securing a significant refund and multi-year agreement to keep assessed values lower and stable for the term resulting in reduced property tax burden.

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Suite 110  
Rochester, NY 14625

#### **Practices & Industries**

Real Property Tax Assessment & Eminent Domain  
Renewable Energy  
Tax-Exempt Organizations  
Land Use & Economic Development  
Municipal

#### **Bar Associations**

New York State Bar Association  
Women's Bar Association of the State of New York  
Onondaga County Bar Association  
Central New York Women's Bar Association

#### **Admissions**

New York  
U.S. District Court, Northern District of New York

#### **Education**

Le Moyne College, B.A.  
Syracuse University College of Law, J.D.

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- Successfully achieved a \$12 million reduction in assessed value relating to hydro assets owned by an independent power producer, securing a significant refund and long-term agreement to keep assessed values lower and stable for the term resulting in a reduced property tax burden.

## Honors

- New York State Bar Association, Innovation Award (2022)
- Listed, *Upstate New York Super Lawyers Rising Stars* (Energy and Real Property Tax & Condemnation) 2013-2015, 2017

## In the News

Hodgson Adds Ex-Barclay Tax Pro to Energy Team  
*Law360*, June 9, 2023

New York Court Sides with Masons in Property Exemption Suit  
*Tax Notes State*, May 8, 2023

## Press Releases

Amy D'Ambrogio Joins Hodgson Russ LLP  
June 6, 2023

## Publications

Temporary Restraining Order Rejected in the Latest Attack on RPTL § 575-b Assessment Model  
*Hodgson Russ Renewable Energy Alert*, May 13, 2024

2024 Assessment Model Finalized for Solar and Wind Projects in New York: Will Project Tentative Assessments on May 1 be Accurate?  
*Hodgson Russ Renewable Energy Alert*, May 2, 2024

New York Public Service Commission Commences Grid of the Future Proceeding  
*Hodgson Russ Renewable Energy Alert*, April 23, 2024

Appellate Court Clarifies Scope of Required CLCPA Compliance and Confirms Ripeness Under SAPA for Challenges to Agency Declaratory Rulings  
*Hodgson Russ Renewable Energy Alert*, April 3, 2024

EPA Finalizes Standards Impacting Hazardous Air Pollution Emissions at Gasoline Distribution Facilities  
*Hodgson Russ Environment & Energy Alert*, March 29, 2024

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**Inter-Agency Fire Safety Working Group Releases Proposed Revisions to NYS Fire Code Related to Battery Energy Storage Systems**

*Hodgson Russ Renewable Energy Alert*, February 22, 2024

**Applicant's Partial Loss of Site Control Results in First ORES Denial of Section 94-c Permit Application**

*Hodgson Russ Renewable Energy Alert*, February 20, 2024

**Diamonds Are Forever, But New York Tax Exemptions Are Not**

*Hodgson Russ Real Property Tax Assessment & Eminent Domain Alert*, January 29, 2024

**FY 2025 Executive Budget: Governor Hochul Proposes to Expedite and Consolidate Environmental Review and Permitting for Major Renewable Electric Generation and Transmission Facilities**

*Hodgson Russ Renewable Energy Alert*, January 23, 2024

**National Grid Petition Seeks Retroactive Cost Increases From Multiple Solar Projects, Ability to Increase Costs on Future Projects**

*Hodgson Russ Renewable Energy Alert*, January 16, 2024

**Presentations & Events**

**Municipal Law Seminar**

M Hotel Buffalo, 2040 Walden Ave., Buffalo, NY 14225, April 30, 2024

**New York State Bar Association Annual Meeting 2024**

New York Hilton Midtown, January 16, 2024

**New York Solar Summit**

NYSEIA, Albany Capital Center, November 9, 2023

**Professional Affiliations**

- New York State Bar Association
  - Real Property Law Section Executive Committee, Member
  - Not-for-Profit Entities and Concerns Committee, Co-Chair
- Women's Bar Association of the State of New York
- Onondaga County Bar Association, Board of Directors
- Central New York Women's Bar Association, Member and Former Board of Directors Member

**Community & Pro Bono**

- David's Refuge, Inc., Former Board of Directors Member

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- United Way of Central New York, Former Firm Campaign Coordinator

