



**EMANUELA (AMY)
D'AMBROGIO**

Partner

adambrogio@hodgsonruss.com 585.613.3955

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.

90 Linden Oaks
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

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

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

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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

NYSERDA Reports on the Impacts of the Inflation Reduction Act and Submits Proposal Stretching Funding for Additional Solar Capacity

Hodgson Russ Renewable Energy Alert, January 11, 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

