

Angela Orlandella

Project Development Specialist

Syracuse
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Education

- Syracuse University, M. Arch
- University of Maryland, BS

Practices & Industries

- Property Tax & Condemnation
- Project Development
- Energy

Biography

With 25 years of experience obtaining and managing state and federal economic development incentives, Angela focuses on resolving issues for clients that range from small businesses to major international corporations, assisting in project development; economic incentives including grants, tax credits, and IDA benefits; and project financing. She handles initial meetings with agencies, prepares funding-request applications and project proformas, negotiates commitments, and completes all documents necessary to receive incentives and comply with program requirements.

Angela has extensive experience working with the NYS Empire Zones Program, the NYS Excelsior Program, the Brownfield Tax Credit Program, Empire State Development grants available through New York State's consolidated-funding application process, incentives available through industrial development agencies, and many other development incentives and funding opportunities. She routinely prepares credit-claim forms, handles desk audits and field audits, and assists Project Development Practice Area members in negotiated settlements and litigation with the NYS Department of Taxation & Finance.

Angela's project development work also includes overseeing right-to-build issues; preparing and evaluating RFPs to general contractors, construction managers, and design firms; obtaining project financing; and overseeing the layers of complicated transactions that incorporate multiple funding sources, economic incentives, and the involvement of one or more municipal agencies.

In addition, Angela is also very involved with real property tax matters primarily for energy companies. She oversees the management of large-scale real property tax portfolios, including preparing annual property tax projections, accrual reports, real property tax returns, and managing real property tax payments.

Selected Memberships & Affiliations

- Barclay Damon's Women's Forum

Representative Experience

- Represented numerous companies undergoing desk audit reviews of Empire Zone tax credits and Brownfields tax credits to realize the best possible audit result.
- Represented numerous companies in preparing credit-claim forms for multiple NYS programs and worked with accountants to incorporate these credits into filed returns to maximize incentives available under the program.
- Assisted in representing numerous companies in litigation with the NYS Department of Taxation & Finance to protest notices of deficiency and helped to negotiate settlements and assist in hearings before the Division of Tax Appeals with favorable outcomes.
- Represented multiple companies in sales-tax audits before the NYS Department of Taxation and Finance.
- Prepared NYS Consolidated Funding Applications for numerous clients requesting economic incentives, including grants through Empire State Development and Excelsior tax credits.
- Represented numerous companies in handling compliance issues stemming from economic incentives, including grants, tax credits, and benefits available through IDAs.
- Represents numerous companies in preparing applications before IDAs and worked with the agencies to maximize benefits, including sales-tax exemptions, mortgage-tax relief, bond financing, and payment-in-lieu-of-tax (PILOT) agreements.
- Represents a major energy company in managing its real-property-tax portfolio of more than 750 tax parcels, including annual projections, accrual reports, and the payment of property taxes.

Prior Experience

- Green & Seifter, Attorneys, PLLC, Project Development Specialist
- McDonald Partners, Project Development and Construction Manager
- Edgewater Partners, Construction Manager

Selected Community Activities

- CNY Autism Society, Founding Member

Selected Speaking Engagements

- New York State Society of CPAs, “Tax Litigation”
- MACNY Finance Council, “Financial Incentives to Make It Easier to Do Business in New York”
- Syracuse Annual Tax Conference and Accounting & Auditing Update, “CFA Process and Incentives”
- NYSSCPA Syracuse Chapter Annual Tax Conference, “Available NYS Incentives With a Focus on START-UP NY Program”
- NYSSCPA Syracuse Chapter Annual Tax Conference, “Economic Incentives and Tax Controversy Issues”

Selected Media

- New York State Bar Association *Hot Topics in Real Property Law and Practice*, “The Empire Zone: Are Economic Development Incentives Alive in New York State?”

Selected Alerts & Blog Posts

- Upstate Revitalization Initiative Region Winners are Announced - Now What?
- Start-Up NY Initiative
- New York State Division of Tax Appeals Rejects State's Application of Business Allocation Percentage to Calculation of the QEZE Tax Reduction Credit