



# Kevin McAuliffe

*Partner*

Syracuse

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## Education

- Syracuse University College of Law, JD
- University of Notre Dame, BA

## Practices & Industries

- Project Development
- Oil & Gas
- Renewable Energy
- Energy
- Semiconductor

## Admitted to Practice

- New York
- North Carolina

## Court Admissions

- US District Court for the Northern District of New York

## Biography

Kevin serves as Barclay Damon's Project Development Practice Area co-chair and co-leader of the firm's Semiconductor Team. He has decades of experience defining deal structure and procuring financing and incentives for public- and private-sector clients. His counsel starts with analyzing business plans, and he follows through to the operation of facilities following completion of construction. Typically, with new construction or expansion projects, some form of real-property-tax exemption or control agreement has been obtained, and Kevin represents clients in disputes with state tax departments, including state valuation of real-property assets.

## Bar Associations

- New York State Bar Association
- North Carolina Bar Association
- Northern District of New York Federal Court Bar Association
- Onondaga County Bar Association

## Selected Memberships & Affiliations

- New York State Economic Development Council
- Saratoga Economic Development Corporation

## Representative Experience

- Represented the Saratoga Economic Development Corporation during its presentation of the Luther Forest Campus to Intel and AMD. Work included presentations to both companies, calculations of the value of incentive

packages being offered, and the creation of new legislation that would support the proposed incentive packages.

- Represented a specialty medical group in the creation of a campus, together with a medical-office building and surgery center.
- Represented a county and taxing jurisdictions in negotiation, PILOT, and development agreements for the largest wind-farm project in New York State.
- Represented a local developer in the rehabilitation of a downtown garage, office building, and the expansion of the garage into a historic structure.
- Represented a developer in the construction of a Syracuse University student-housing complex.
- Represented a private developer with an industrial development agency and lenders on the Harmony Mills Project in Cohoes, New York.
- Represented GLOBALFOUNDRIES in NYS grant agreements, Empire Zone benefits, and with the Saratoga County IDA for sales-tax exemptions and infrastructure bond financing for the chip-fabrication facility in Malta, New York.
- Represented more than 100 entities in procuring NYS tax credits, including original applications, entity-structuring issues, and, where necessary, litigating the right to those benefits in the NYS Tax Tribunal.
- Represented an independent power producer on real-property-tax assessments and encroachments for dozens of facilities in New York State.
- Testified before the NYS Assembly Committee during hearings on economic development.

## Prior Experience

- Hiscock & Barclay, LLP, Partner
- Green & Seifter, Attorneys, PLLC, Member
- McAuliffe & McAuliffe, PC

## Selected Community Activities

- Near West Side Initiative, Board of Directors Member
- Syracuse Stage, Board of Directors Member
- Catholic Charities of the Roman Catholic Diocese of Syracuse, Former Regional Director
- City of Syracuse Planning Commission, Former Member

## Selected Honors

- *The Best Lawyers in America*®: Project Finance Law, 2011–2025
- Martindale-Hubbell AV Preeminent Peer Review Rated for Very High to Preeminent Ethical Standards and Legal Ability

## Selected Speaking Engagements

- Annual Tax Conference for the Syracuse Chapter of the New York State Society of CPAs, “Economic Incentives and Tax Controversy Issues”
- Barclay Damon, “The START-UP NY Program: The Application Processes for Sponsors and Participating Businesses” Webinar
- County Attorneys Association of New York, “Economic Development Incentives in New York”
- New York State Society of Certified Public Accountants, “Annual Update on the Status of New York State QEZE and Excelsior Jobs Program Credits,” Annual Presenter
- New York State Economic Development Council, “IDA Transaction With Empire Zones Program”

## Selected Media

- Law360, “Q&A With Hiscock & Barclay’s Kevin McAuliffe”
- 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

- NYS Department of Tax and Finance’s Proposed Solar and Wind Appraisal Model
- How Amendments to the NYS Real Property Tax Law and General Municipal Law Will Affect Taxation of Solar and Wind Farms
- Expanded Prevailing Wage Requirements in NYS FY2020-21 Enacted Budget
- Start-Up NY Initiative