

Matt Moses

Partner

Syracuse
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Education

- Syracuse University College of Law, *Cum Laude*, JD
- Georgetown University, AB

Practices & Industries

- Project Development
- Property Tax & Condemnation
- Energy
- Renewable Energy
- Nuclear Energy
- Data Center & Digital Infrastructure

Admitted to Practice

- New York

Biography

Matt serves as co-chair of Barclay Damon's Project Development Practice Area and co-leader of the Nuclear Energy and Data Center & Digital Infrastructure Teams. He focuses his practice on project development and management of state and local taxes for large energy and industrial facilities. In the energy arena, Matt represents developers and owners of utility-scale renewable projects (wind, solar, and hydro), interstate submarine and terrestrial electric transmission lines, large-scale energy storage projects, interstate natural gas pipelines, nuclear power plants, and fossil fuel generating facilities (natural gas, oil, and coal). He also advises owners, lenders and investors on M&A transactions, financings, and equity investments involving large energy and industrial projects.

Matt's success in representing clients has grown out of applying business solutions to project development challenges and historically litigated tax problems. His experience, industry knowledge, and creative approach help clients overcome significant barriers to construction and operation of large, capital-intensive projects. He helps developers and owners of such facilities create long-term property tax and sales tax certainty by negotiating agreements, such as payment in lieu of tax (PILOT) agreements, and maximizing state and local economic incentives and exemptions. Matt also coordinates with the firm's real property tax litigation team on strategy and valuation matters to promote settlement of assessment disputes.

In addition to tax management, Matt supports project development clients on a wide array of development agreements, including host community, EPC, BOP, road use, permit compliance, water and sewer use, and grant agreements.

Matt served for many years as the town justice for the Town of Marcellus, New York.

Bar Associations

- New York State Bar Association

Representative Experience

- Over the past 10 years, advised on development projects totaling over $19.3 billion of new and planned construction.
- Helped clients place under agreement over $3.9 billion in abated property tax obligations.
- Provided tax consulting services or negotiated tax agreements for power projects with a combined generating capacity of over 41,900 MW.
- Supported the nuclear power industry for over 25 years, including securing multiple long-term tax agreements for six nuclear power plants.
- Assisted over 60 wind-powered (on-shore and off-shore) and solar-powered electric generating projects with a combined capacity of over 7,200 MW on state and local tax and project development matters.
- Facilitated the development and financing of pollution control projects for coal-fired power plants.
- Helped obtain state and local tax incentives for $3 billion offshore wind project designed to deliver power directly to New York City.
- Managed siting approvals and property tax matters for independent spent fuel storage installation (ISFSI) facilities on nuclear power plant sites.
- Designed and implemented a first-of-its-kind property tax management structure for a 182-mile natural gas transportation pipeline project and compressor station assets.
- Secured PILOT agreements and development incentives for $6 billion electric transmission line project.
- Implemented New York's largest corporate property tax settlement.
- Provided due diligence analysis, document review, or opinions to banks, investors, or potential purchasers in relation to dozens of financings, investments, and asset transactions for industrial facilities.

Prior Experience

- Swartz Moses PLLC, Partner
- Nixon Peabody LLP, Partner
- Hiscock & Barclay, LLP, Partner

Selected Community Activities

- Marcellus Girls Lacrosse Club, Former Director and Treasurer
- Marcellus Boys Lacrosse Club, Former Director
- Boys & Girls Club of Syracuse, Former Director
- Georgetown University Alumni Admissions Program, Member
- Georgetown Alumni Club of Central New York, Director

Selected Honors

- *The Best Lawyers in America*®: Energy Law, 2027
- *City & State New York*, Trailblazers in Clean Energy List, 2025

Selected Media

- *Buffalo Business First*, "Law Firm Launches Data Center, Nuclear Energy Teams"
- CONNECT NY, "New Nuclear Energy"
- Law360 Pulse, "Boutique Energy Firm Co-Founder Rejoins Barclay Damon"

Selected Alerts & Blog Posts

- Effective Immediately: New York Statewide Moratorium on New Data Center Development
- New York Establishes First-in-the-Nation Statewide Moratorium on Data Center Permits
- NYS Governor Hochul's 2026 State of the State Address Signals Continued Focus on Nuclear Development, Announces Additional 4 GW Target
- New York State Clarifies Property Taxation of Wind and Solar Projects
- IRS Guidance Limits the Use of Five Percent Safe Harbor to Low-Output Solar Facilities

Selected Podcasts

- *Barclay Damon Live: Cyber Sip*—"New York Hits the Brakes on Big Data Centers: What You Need to Know"