

Stephen Almy

He | Him | His

Counsel

Albany

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Education

- Albany Law School, JD
- State University of New York at Albany, BS, *Magna Cum Laude*

Practices & Industries

- Property Tax & Condemnation
- Project Development
- Tax Credits
- Energy
- Nuclear Energy
- Renewable Energy

Admitted to Practice

- New York

Biography

Stephen focuses his practice on complex real property tax and eminent domain litigation, tax certiorari, and other property tax issues, primarily with respect to energy facilities, industrial facilities, and commercial facilities, including shopping centers. In particular, Stephen represents energy clients in matters involving the valuation and assessment of energy assets and infrastructure for real property tax purposes and related litigation. He has served as first- and second-chair trial counsel in numerous matters in courts throughout New York State.

Bar Associations

- New York State Bar Association

Representative Experience

- Successfully defended the assessment at trial of a tax certiorari proceeding challenging the assessment of an 880,000 sq. ft. distribution warehouse in Fulton County, New York.
- Successfully argued in the Appellate Division, Third Department, on behalf of a town in the appeal of a trial decision on the valuation of an assisted living facility in Colonie, New York.
- Argued in the Appellate Division, Third Department, on the valuation of a low-income housing complex in Cohoes, New York.
- Defended the assessment at trial of an apartment complex in East Greenbush, New York.
- Defended the assessment at trial of a mall anchor retail property in Saratoga County, New York.

- Prepared a successful summary judgment and dismissal motions on behalf of municipalities in tax certiorari proceedings based on procedural and substantive issues.
- Coordinated the disclosure and motion practice in tax certiorari proceedings with assessors and appraisers involving the valuation of commercial and industrial properties, including senior housing facilities, apartment buildings, condominiums, and retail properties.
- Negotiated settlements on behalf of municipalities related to the valuation of commercial and industrial properties.

Prior Experience

- The Vincelette Law Firm, Attorney
- Persing & O'Leary, LLP, Attorney
- Shepherd, Finkelman, Miller & Shah, LLP, Attorney
- Persing & O'Leary, LLP, Law Clerk
- New York State Assemblyman Peter Lopez, Intern

Selected Honors

- Selected to *Super Lawyers* Upstate New York Rising Stars: Tax, 2022–2023

Selected Alerts & Blog Posts

- New York State Clarifies Property Taxation of Wind and Solar Projects