



## Paul W. Reichel

### Member

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### Profile

**Paul concentrates his practice in public finance transactions, regularly serving as bond counsel to municipalities, school districts and public agencies and as counsel to municipal bond underwriters in finance transactions.**

His public finance work includes representing municipalities establishing sewer, water and other special improvement districts. Paul also represents businesses seeking tax-exempt financing, real property tax exemptions (i.e., PILOT Agreements) and New York State Empire Zone, Excelsior and Brownfield tax credits and Start-Up NY tax benefits.

Paul has extensive experience with municipal dissolution and the legal issues that arise in the planning and implementation of a municipal dissolution. He was legal counsel to the village of Seneca Falls throughout its three year dissolution process.

Paul is also a certified public accountant.

### Honors & Affiliations

- Listed in:
  - *The Best Lawyers in America*®, Public Finance Law; Tax Law, 2012-2026 (listed for more than 10 years)
    - Lawyer of the Year (Syracuse), Public Finance Law, 2024, 2026
    - Lawyer of the Year (Syracuse), Tax Law - 2015; 2020; 2022
- New York State Bar Association
- Onondaga County Bar Association
- National Association of Bond Lawyers
- National Association of College and University Attorneys

### Representative Presentations

- New IRS Allocation and Accounting Regulations for Tax-Exempt Bonds, Eastern Association of College and University Business Officers, April 20, 2016

### Other Activities

- Board Member, The Onondaga Community College Foundation

### Education

- Syracuse University College of Law (J.D., *magna cum laude*, 1990)
- State University of New York at Oswego (B.S., *cum laude*, 1984)

### Bar/Court Admissions

- New York
- U.S. Tax Court

### Practices

- School Law
- Municipalities
- Higher Education
- Tax
- Public Finance
- Property
- Business and Transactions
- Agribusiness
- Semiconductor and Technology Industry