



STATE OF NEW YORK  
OFFICE OF THE ATTORNEY GENERAL

LETTITIA JAMES  
ATTORNEY GENERAL

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SOLICITOR GENERAL  
DIVISION OF APPEALS & OPINIONS

Telephone (518) 776-2009

July 29, 2021

Richard Golden  
Attorney for Town of Montgomery IDA  
Burke, Miele, Golden & Haughton, LLP  
40 Matthew Street, Suite 209  
P.O. Box 216  
Goshen, NY 10924

Dear Mr. Golden:

This responds to your request for opinion as to whether a particular residential project constitutes a "commercial" project under General Municipal Law § 858.

Because your question implicates municipal finances, I have referred it to my colleagues at the Office of the State Comptroller for response as they deem appropriate.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kathryn Sheingold".

KATHRYN SHEINGOLD  
Assistant Solicitor General  
In Charge of Opinions

cc: Eric Eichenlaub (via email)