



128 E. Buffalo St, Ithaca, N.Y. 14850 | Phone: (607) 274-5517 | Fax: (607) 274-5507 | tompkinscountyny.gov/assessment

To: Government Operations Committee  
 From: Jay Franklin  
 Date: July 19, 2024  
 Re: Increased Alternative Veteran’s Exemption – RPTL 458-a

**1. Action Requested**

To discuss whether to increase the limits for RPTL 458-a for County Tax Purposes. The Department of Assessment does not advocate for or against any exemptions but we will provide details about the exemption, possible financial impacts, and of course any administrative challenges a new exemption might create.

**2. Background**

The Alternative Veteran’s Exemption was enacted in 1984 and provides tax relief to those honorably discharged veterans who served during a specified period of conflict. The County last increased the exemption amount in 2000.

The Real Property Tax Law sets the maximum amounts that the County could choose for this exemption. They are as follows:

Maximum exemption	Wartime	Combat zone	Disability	
Reduced maximum pursuant to local law	\$6,000	\$4,000	\$20,000	
	\$9,000	\$6,000	\$30,000	
State law basic maximum	\$12,000	\$8,000	\$40,000	
Increased maximums	<b>\$15,000</b>	<b>\$10,000</b>	<b>\$50,000</b>	<b>Current Scale</b>
	\$18,000	\$12,000	\$60,000	Proposal 1
	<b>\$21,000</b>	<b>\$14,000</b>	<b>\$70,000</b>	
	\$24,000	\$16,000	\$80,000	Proposal 2
	\$27,000	\$18,000	\$90,000	
	<b>\$30,000</b>	<b>\$20,000</b>	<b>\$100,000</b>	
	\$33,000	\$22,000	\$110,000	
	\$36,000	\$24,000	\$120,000	
	\$39,000	\$26,000	\$130,000	
	\$42,000	\$28,000	\$140,000	
\$45,000	\$30,000	\$150,000		

**Current Scale**

1576 qualified veterans - \$34,778,814 exemption amount.

**3. Financial Implication**

**Proposed Exemption Scale – 1 = Increase to \$21,000**

Based upon the income information we have on record, if the new scale was in place for the 2024 County Taxes, the 1576 qualified veterans would see an additional exemption of **\$11,999,668**. The



**Tompkins County**  
**Assessment Department**  
*fairness & equity*

**DIRECTOR OF ASSESSMENT**

Jay Franklin

**ASSISTANT DIRECTOR**

Irene Kehoe

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reduction in the tax base would mean that tax rate would raise about **\$0.004889** which would translate to a minimum **\$1.47** increase in the median house's county tax bill.

**Proposed Exemption Scale – 2 = Increase to \$30,000**

Based upon the income information we have on record, if the new scale was in place for the 2024 County Taxes, the 1576 qualified veterans would see an additional exemption of **\$27,217,251**. The reduction in the tax base would mean that tax rate would raise about **\$0.011104** which would translate to a minimum **\$3.33** increase in the median house's county tax bill.

**Impact to Department Operations**

This would be minimal as we have already signed up the veterans that wish to apply for the exemption. Increasing the scale is simply a batch process done through our state database.

	4110X		GOLDSTAR PARENT	COLD WAR	COLD WAR 10% level 10 Yr period		COLD WAR 15% level 10 Yr period		4112X BASIC 15%	4113X COMBAT 25%	4114X DISABLED 50%
	EXISTING	ALTERNATIVE			4115X BASIC	4117X DISABLED	4116X BASIC	4117X DISABLED			
CAROLINE		X		X			12,000	40,000	15,000	25,000	50,000
DANBY		X		X			12,000	40,000	18,000	30,000	60,000
DRYDEN TOV		X							18,000	30,000	60,000
DRYDEN VLG		X							12,000	20,000	40,000
FREEVILLE 3/16/06		X							15,000	25,000	50,000
ENFIELD		X							12,000	20,000	40,000
GROTON TN 6/12/07		X		X	8,000	40,000			12,000	20,000	40,000
GROTON VLG 2/14		X							12,000	20,000	40,000
ITHACA TN		X							12,000	20,000	40,000
CAYHGTS 11/21/05		X							12,000	20,000	40,000
LANSING TN		X		X			12,000	40,000	15,000	25,000	50,000
LANSING VLG 2/2006		X							15,000	25,000	50,000
NEWFIELD		X	X						12,000	20,000	40,000
ULYSSES 2/18/07		X							15,000	25,000	50,000
V TRUMANSBURG		X							12,000	20,000	40,000
CITY OF ITHACA		X							12,000	20,000	40,000
TOMPKINS COUNTY		X							15,000	25,000	50,000
SCH Trumansburg		X							12,000	20,000	40,000
SCH Lansing		X							6,000	10,000	20,000
COVERT		X							12,000	20,000	40,000
SENECA COUNTY		X							12,000	20,000	40,000

ALTERNATIVE VETERANS - DATES OF PAST & CURRENT WARS		
WW II	12/7/1941	12/31/1946
KOREA	6/27/1950	1/31/1955
*VIETNAM	11/1/1955	5/7/1975
PERSIAN GULF	8/2/1990	ON GOING

*Also those receiving an Armed Forces Expeditionary Medal*

COLD WAR VETERANS - DATES		
Cold War	9/2/1945	12/26/1991

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