



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

**DIRECTOR OF ASSESSMENT**

Jay Franklin

**ASSISTANT DIRECTOR**

Irene Kehoe

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

To: Town of Ulysses  
From: Jay Franklin  
Date: January 16, 2025  
Re: Increased Alternative Veteran's Exemption – RPTL 458-a

**1. Action Requested**

To discuss whether to increase the limits for RPTL 458-a for Town 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 Town of Ulysses last increased the exemption amount in 2008. The Town of Ulysses is one of the few municipalities that have allowed the Gold Star Parent provision in this law which allows for the parent of a veteran who died in combat to receive this exemption. We are fortunate in that we have never had to apply this provision to a property.

The Real Property Tax Law sets the maximum amounts that the Town could choose for this exemption, and they are found in NYS Real Property Tax Law Section 458-a. This exemption provides for a percentage exemption up to a dollar exemption cap that is set by each taxing jurisdiction. The County adopted a higher limit this year and I have looked at what would happen if the Town of Ulysses also increased their exemption limit to the same scale as the county.

**Current Scale**

188 qualified veterans - \$2,878,735 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 Town Taxes, the 188 qualified veterans would see an additional exemption of **\$1,047,850**. The reduction in the tax base would mean that tax rate would raise about **\$0.001488** which would translate to a minimum **\$0.45** increase in the median house's town tax bill.

---