

Local Option Exemptions
Tompkins County

	421-F Capital Improvements	444-a - Historic Property	457 - 1st Time Home buyers	458 - Vets	458a- Alt Vets War	458- a Alt Vets Scale	458a- Gold Star Parent Exemption	485 b Cold War Veterans	458 b - CW Vet scale	459a - Improvements for disabled	459c- disability	459 c-income	467 - Senior	467-income	Lowest Percent	School Aged Children Exception	467-j Housing Trust	469 - Living Quarters Grandparent or Parent	470 - Green Buildings	RP 483b -Historic Barns	485b - Business	485b-percent	485-g - Infrastructure Exemption	487-Solar/Wind Energy Systems	Tax Aglard for Special Levies	
Candor													Yes	\$15,700	20%						Yes	50%			Not applicable	
Cortland													Yes	\$14,700	20%						Yes	50%				
Dryden										Yes	\$27,900	Yes	\$27,900	5%							Yes	50%	Opt Out			
Groton													Yes	\$22,700	20%						Yes	50%				
Homer													Yes	\$16,200	20%						Yes	50%				
Ithaca										Yes	\$36,400	Yes	\$36,400	5%	No						No	0%	No	Opt Out		
Lansing										Yes	\$36,400	Yes	\$36,400	5%							Yes	50%				
Moravia													Yes	\$16,700	20%	No					Yes	50%				
Newark Valley													Yes	\$12,900	20%						No	0%				
Newfield										Yes	\$25,000	Yes	\$25,000	10%					Yes		Yes	50%	Opt Out			
Odessa-Montour													Yes	\$10,000	50%						No	0%				
Southern Cayuga													Yes	\$37,400	5%						Yes	50%				
Spencer-Van Etten													Yes	\$14,700	20%						Yes	50%				
Trumansburg				Yes	\$12,000					Yes	\$36,400	Yes	\$36,400	5%							No	0%				
City of Ithaca	Yes	Yes		No	Yes	\$12,000				Yes	\$37,400	Yes	\$37,400	5%		Yes				No	0%			N/a		
Town of Caroline				No	Yes	\$12,000				Yes	\$36,400	Yes	\$36,400	5%						Yes	50%			Caroline Only		
Town of Danby				No	Yes	\$18,000	Yes	15% or 12,000		Yes	\$34,400	Yes	\$34,400	5%						Yes	50%					
Village of Dryden				Yes	No					No		Yes	\$20,700	20%						Yes	50%					
Village of Freeville				No	Yes	\$15,000				Yes	\$30,400	Yes	\$30,400	5%						Yes	50%					
Town of Dryden	Yes			No	Yes	\$18,000				Yes	\$37,400	Yes	\$37,400	5%						Yes	50%			Yes - includes ambulance		
Town of Enfield				No	Yes	\$12,000				Yes	\$32,400	Yes	\$32,400	5%						Yes	50%		Opt Out	Yes		
Village of Groton				No	Yes	\$12,000				No		Yes	\$37,400	5%						Yes	50%					
Town of Groton				No	Yes	\$12,000	Yes	10% or 8,000		Yes	\$32,400	Yes	\$32,400	5%						Yes	50%			Groton Yes - Mclean Yes		
Village of Cayuga Heights				No	Yes	\$12,000				Yes	\$36,400	Yes	\$36,400	5%						No	0%					
Town of Ithaca			No	No	Yes	\$12,000			Yes	Yes	\$36,400	Yes	\$36,400	5%		Yes	No		Yes	No	0%			Yes		
Village of Lansing				No	Yes	\$15,000				Yes	\$37,400	Yes	\$37,400	5%						Yes	1%					
Town of Lansing				No	Yes	\$15,000	Yes	15% or 12,000		Yes	\$37,400	Yes	\$37,400	5%			Yes			Yes	50%		Opt Out	Yes		
Town of Newfield			No	No	Yes	\$12,000	Yes		No	Yes	\$28,900	Yes	\$28,900	5%			No			Yes	50%			Yes		
Village of Trumansburg				No	Yes	\$12,000				Yes	\$32,400	Yes	\$32,400	5%						Yes	50%					
Town of Ulysses			No	No	Yes	\$15,000			No	Yes	\$37,400	Yes	\$37,400	5%			No			Yes	50%			Yes - included ambulance		
County of Tompkins	No	Yes	No	No	Yes	\$15,000	No	No		Yes	Yes	\$36,400	Yes	\$37,400	5%		Yes	Yes	Yes	No	0%	Yes	***	N/a		

This list is for informational purposes only. All attempts to update this list are made however, please contact the Dept of Assessment directly to verify.