

Local Option Exemptions
Tompkins County

10/31/2024

	421-F Capital Improvements	444-a - Historic Property	458 - Vets	458a - Alt Vets War	458 - a Alt Vets Scale	458a- Gold Star Parent Exemption	488 b Cold War Veterans	458 b - CW Vet scale	459a - Improvements for disabled	459c - Disability	459 c - Income	466-a Vol FF/Ambulance	467 - Senior	467 - Income	Lowest Percent	School Aged Children Exception	467-I Housing Trust	469 - Living Quarters Grandparent or Parent	470 - Green Buildings	RP 483b - Historic Barns	485b - Business	485b - percent	485e - Infrastructure Exemption	487 - Solar/Wind Energy Systems	Tax Aband for Special Levies	
Candor																									Not applicable	
Cortland																										
Dryden										Yes	\$27,900					Yes								Opt Out		
Groton																										
Homer																										
Ithaca			No							Yes	\$43,400				No	Yes							No	Opt Out		
Lansing			Yes		\$6,000					Yes	\$43,400													Opt Out		
Moravia																										
Newark Valley																										
Newfield									Yes	Yes	\$43,400								Yes					Opt Out		
Odessa-Montour																								Opt Out		
Southern Cayuga																										
Spencer-Van Etten																										
Trumansburg			Yes		\$12,000					Yes	\$43,400					No										
City of Ithaca	Yes	Yes	No	Yes	\$12,000				Yes	Yes	\$37,400		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	0%			N/a	
Town of Caroline	Yes		No	Yes	\$15,000	Yes		15% of \$12,000	Yes	Yes	\$43,400	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%				Caroline Only	
Town of Danby			No	Yes	\$18,000	Yes		15% or \$12,000		Yes	\$43,400	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%	Yes			Yes	
Village of Dryden			No	Yes	\$12,000					Yes	\$43,400		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%					
Village of Freeville			No	Yes	\$15,000					Yes	\$30,400		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%					
Town of Dryden	Yes		No	Yes	\$18,000					Yes	\$43,400	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%				Yes - includes ambulance	
Town of Enfield			No	Yes	\$12,000					Yes	\$43,400		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%			Opt Out	Not for Fire District	
Village of Groton			No	Yes	\$12,000					Yes	\$43,400		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%					
Town of Groton			No	Yes	\$12,000	Yes		10% or \$8,000		Yes	\$43,400	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%			Opt Out	Groton Yes - Mclean Yes	
Village of Cayuga Heights			No	Yes	\$12,000					Yes	\$36,400		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%					
Town of Ithaca	Yes		No	Yes	\$12,000				Yes	Yes	\$43,400	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Yes			Yes	
Village of Lansing			No	Yes	\$15,000					Yes	\$37,400		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%					
Town of Lansing			No	Yes	\$15,000	Yes		15% or \$12,000		Yes	\$43,400	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%			Opt Out	Yes	
Town of Newfield			No	Yes	\$12,000	Yes			No	Yes	\$28,900	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%				Yes	
Village of Trumansburg			No	Yes	\$12,000					Yes	\$43,400	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%					
Town of Ulysses			No	Yes	\$15,000				No	Yes	\$43,400	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%				Yes - included ambulance	
County of Tompkins	Yes	Yes	No	Yes	\$15,000	No	No		Yes	Yes	\$43,400	Yes	Yes	\$43,400	5%		Yes	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.