

Local Option Exemptions
Tompkins County

7/18/2024

| | 421-F Capital Improvements | 444-a - Historic Property | 457 - 1st Time Home buyers | 458 - Vets | 458a - Alt Vets War | 458 - 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 | 466-a Vol FF/Ambulance | 467 -Senior | 467 -income | Lowest Percent | School Aged Children Exception | 467-1 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 Aeland for Special Levies |
|---------------------------|----------------------------|---------------------------|----------------------------|------------|---------------------|----------------------|-----------------------------------|-------------------------|----------------------|----------------------------------|-------------------|--------------|------------------------|-------------|-------------|----------------|--------------------------------|---------------------|---|-----------------------|-------------------------|-----------------|--------------|---------------------------------|-------------------------------|-------------------------------|
| Candor | | | | | | | | | | | | | | | | | | | | | | | | | | Not applicable |
| Cortland | | | | | | | | | | | | | | | | | | | | | | | | | | Not applicable |
| Dryden | | | | | | | | | | | Yes | \$27,900 | | | | | Yes | | | | | | | | Opt Out | Not applicable |
| Groton | | | | | | | | | | | | | | | | | | | | | | | | | Opt Out | Not applicable |
| Homer | | | | | | | | | | | | | | | | | | | | | | | | | Opt Out | Not applicable |
| Ithaca | | | | | No | | | | | | Yes | \$43,400 | | | | No | Yes | | | | | | | No | Opt Out | Not applicable |
| Lansing | | | | | Yes | \$6,000 | | | | | Yes | \$43,400 | | | | | | | | | | | | Yes | Opt Out | Not applicable |
| Moravia | | | | | | | | | | | | | | | | | | | | | | | | | Opt Out | Not applicable |
| Newark Valley | | | | | | | | | | | | | | | | | | | | | | | | No | Opt Out | Not applicable |
| Newfield | | | | | | | | | | Yes | Yes | \$43,400 | | | | | | | | | Yes | | | No | Opt Out | Not applicable |
| Odessa-Montour | | | | | | | | | | | | | | | | | | | | | | | | | Opt Out | Not applicable |
| Southern Cayuga | | | | | | | | | | | | | | | | | | | | | | | | | Opt Out | Not applicable |
| Spencer-Van Etten | | | | | | | | | | | | | | | | | | | | | | | | | Opt Out | Not applicable |
| Trumansburg | | | | | Yes | \$12,000 | | | | | Yes | \$43,400 | | | | | No | | | | | | | | Opt Out | Not applicable |
| City of Ithaca | Yes | Yes | | No | Yes | \$12,000 | | | | | Yes | \$37,400 | | | | | Yes | | | | | | | | Opt Out | N/a |
| Town of Caroline | Yes | | | No | Yes | \$15,000 | | Yes | 15% of \$12,000 | Yes | Yes | \$43,400 | Yes | Yes | \$43,400 | 5% | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Opt Out | Caroline Only |
| Town of Danby | | | | No | Yes | \$18,000 | | Yes | 15% or \$12,000 | | Yes | \$43,400 | | Yes | \$43,400 | 5% | | | | | | | | Yes | Opt Out | Yes |
| Village of Dryden | | | | No | Yes | \$12,000 | | | | | Yes | \$43,400 | | Yes | \$43,400 | 5% | | | | | | | Yes | Yes | Opt Out | Yes - includes ambulance |
| Village of Freeville | | | | No | Yes | \$15,000 | | | | | Yes | \$30,400 | | Yes | \$30,400 | 5% | | | | | | | | Yes | Opt Out | Not for Fire District |
| Town of Dryden | Yes | | | No | Yes | \$18,000 | | | | | Yes | \$43,400 | Yes | Yes | \$43,400 | 5% | | Yes | | | | | | Yes | Opt Out | Yes - includes ambulance |
| Town of Enfield | | | | No | Yes | \$12,000 | | | | | Yes | \$43,400 | | Yes | \$43,400 | 5% | | | | | | | | Yes | Opt Out | Not for Fire District |
| Village of Groton | | | | No | Yes | \$12,000 | | | | | Yes | \$43,400 | | Yes | \$43,400 | 5% | | | | | | | | Yes | Opt Out | Groton Yes - Mclean Yes |
| Town of Groton | | | | No | Yes | \$12,000 | | Yes | 10% or \$8,000 | | Yes | \$43,400 | Yes | Yes | \$43,400 | 5% | | | | | | | | Yes | Opt Out | Groton Yes - Mclean Yes |
| Village of Cayuga Heights | | | | No | Yes | \$12,000 | | | | | Yes | \$36,400 | | Yes | \$36,400 | 5% | | | | | | | | No | Opt Out | Groton Yes - Mclean Yes |
| Town of Ithaca | Yes | | No | No | Yes | \$12,000 | | | | Yes | Yes | \$43,400 | Yes | Yes | \$43,400 | 5% | | Yes | No | | Yes | | | Yes | Opt Out | Yes |
| Village of Lansing | | | | No | Yes | \$15,000 | | | | | Yes | \$37,400 | | Yes | \$37,400 | 5% | | | | | | | | Yes | Opt Out | Yes |
| Town of Lansing | | | | No | Yes | \$15,000 | | Yes | 15% or \$12,000 | | Yes | \$43,400 | Yes | Yes | \$43,400 | 5% | | | Yes | | | | | Yes | Opt Out | Yes |
| Town of Newfield | | | No | No | Yes | \$12,000 | Yes | | | No | Yes | \$28,900 | Yes | Yes | \$28,900 | 5% | | | No | | | | | Yes | Opt Out | Yes |
| Village of Trumansburg | | | | No | Yes | \$12,000 | | | | | Yes | \$43,400 | Yes | Yes | \$43,400 | 5% | | | | | | | | Yes | Opt Out | Yes |
| Town of Ulysses | | | | No | Yes | \$15,000 | | | | No | Yes | \$43,400 | Yes | Yes | \$43,400 | 5% | | Yes | No | | | | | Yes | Opt Out | Yes - included ambulance |
| County of Tompkins | Yes | Yes | No | 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.