

Local Option Exemptions  
Tompkins County

1/9/2025

	421-F Capital Improvements	444-a - Historic Property	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 - income	466-a Vol FF/ambulance	467 - Senior	467 - income	Lowest Percent	School Aged Children Exemption	467-I 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 Abland for Special Levies
Candor																									Not applicable
Cortland																									Not applicable
Dryden										Yes	\$27,900					Yes								Opt Out	Not applicable
Groton																									Not applicable
Homer																									Not applicable
Ithaca			No							Yes	\$43,400				No	Yes						No	No	Opt Out	Not applicable
Lansing			Yes		\$6,000					Yes	\$43,400											Yes		Opt Out	Not applicable
Moravia																									Not applicable
Newark Valley																									Not applicable
Newfield									Yes	Yes	\$43,400									Yes		Yes		Opt Out	Not applicable
Odessa-Montour																									Not applicable
Southern Cayuga																									Not applicable
Spencer-Van Etten																									Not applicable
Trumansburg				Yes	\$12,000					Yes	\$43,400					Yes						No			Not applicable
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%				Yes - includes ambulance
Village of Freeville			No	Yes	\$15,000					Yes	\$30,400		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%				Not for Fire District
Town of Dryden	Yes		No	Yes	\$18,000					Yes	\$43,400	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%				Groton Yes - Mclean Yes
Town of Enfield			No	Yes	\$12,000					Yes	\$43,400		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%			Opt Out	Yes
Village of Groton			No	Yes	\$12,000					Yes	\$43,400		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	50%				Opt Out
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%				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
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	\$21,000	No	No		Yes	Yes	\$44,900	Yes	Yes	\$44,900	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.