

Local Option Exemptions  
Tompkins County

12/17/2024

	421-F Capital Improvements	444-a - Historic Property	458 - Vets	458a - Alt Vets War	458 - a Alt Vets Scale	458a - Gold Star Parent Exemption	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 - percent	485b - Business 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																							Opt Out	Not applicable	
Homer																							Opt Out	Not applicable	
Ithaca			No	Yes	\$6,000					Yes	\$43,400				No	Yes						No	Opt Out	Not applicable	
Lansing				Yes						Yes	\$43,400												Opt Out	Not applicable	
Moravia																							Opt Out	Not applicable	
Newark Valley																							Opt Out	Not applicable	
Newfield									Yes	Yes	\$43,400									Yes			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					Yes							Opt Out	Not applicable	
City of Ithaca	Yes	Yes	No	Yes	\$12,000				Yes	Yes	\$37,400		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%			Opt Out	
Village of Cayuga Heights			No	Yes	\$12,000					Yes	\$36,400		Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	0%			Yes	
Town of Ithaca	Yes		No	Yes	\$12,000				Yes	Yes	\$43,400	Yes	Yes	Yes	Yes	Yes	No		Yes	No	0%	Yes		Yes	
Village of Lansing			No	Yes	\$15,000					Yes	\$37,400		Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	0%			Opt Out	
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%			Yes	
Town of Newfield			No	Yes	\$12,000	Yes			No	Yes	\$28,900	Yes	Yes	Yes	Yes	Yes	No			Yes	50%			Yes	
Village of Trumansburg			No	Yes	\$12,000					Yes	\$43,400	Yes	Yes	Yes	Yes	Yes	No			Yes	50%			Yes - included ambulance	
Town of Ulysses			No	Yes	\$15,000				No	Yes	\$43,400	Yes	Yes	Yes	Yes	Yes	No			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.