	50% Level	Highest Income	Lowest Percentage			50% Level	Highest Income	Lowest Percentage		Initial Year Exemption
School of Candor	\$10,000	\$15,700	20%	ĺ	School of Candor	Not O	ffered		School of Candor	50%
School of Cortland	\$9,000	\$14,700	20%		School of Cortland	Not O	ffered		School of Cortland	50%
School of Dryden	\$19,500	\$27,900	5%		School of Dryden	\$19,500	\$27,900	5%	School of Dryden	50%
School of Groton	\$17,000	\$22,700	20%		School of Groton	Not O	ffered		School of Groton	50%
School of Homer	\$10,500	\$16,200	20%		School of Homer	Not Offered			School of Homer	50%
School of Ithaca	\$35,000	\$43,400	5%		School of Ithaca	\$35,000	\$43,400	5%	School of Ithaca	0%
School of Lansing	\$35,000	\$43,400	5%		School of Lansing	\$35,000	\$43,400	5%	School of Lansing	50%
School of Moravia	\$11,000	\$16,700	20%		School of Moravia	Not O	ffered		School of Moravia	50%
School of Newark Valley	\$7,200	\$12,900	20%		School of Newark Valley	Not Offered		School of Newark Vall	ey 0%	
School of Newfield	\$35,000	\$43,400	5%		School of Newfield	\$35,000	\$43,400	5%	School of Newfield	50%
School of Odessa-Montour	\$10,000		50%		School of Odessa-Montour	Not O	ffered		School of Odessa-Mont	our 0%
School of Southern Cayuga	\$29,000	\$37,400	5%		School of Southern Cayuga	Not O	ffered		School of Southern Cay	uga 50%
School of Spencer	\$9,000	\$14,700	20%		School of Spencer	Not O	ffered		School of Spencer	50%
School of Trumansburg	\$35,000	\$43,400	5%		School of Trumansburg	\$35,000	\$43,400	5%	School of Trumansbu	rg 0%
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Tompkins County	\$35,000	\$43,400	5%		Tompkins County	\$35,000	\$43,400	5%	Tompkins County	0%
City of Ithaca	\$29,000	\$37,400	5%		City of Ithaca	\$29,000	\$37,400	5%	City of Ithaca	0%
Town of Caroline	\$35,000	\$43,400	5%		Town of Caroline	\$35,000	\$43,400	5%	Town of Caroline	50%
Town of Danby	\$26,000	\$34,400	5%		Town of Danby	\$26,000	\$34,400	5%	Town of Danby	50%
Town of Dryden	\$35,000	\$43,400	5%		Town of Dryden	\$35,000	\$43,400	5%	Town of Dryden	50%
Town of Enfield	\$35,000	\$43,400	5%		Town of Enfield	\$35,000	\$43,400	5%	Town of Enfield	50%
Town of Groton	\$26,000	\$34,400	5%		Town of Groton	\$26,000	\$34,400	5%	Town of Groton	50%
Town of Ithaca	\$29,000	\$37,400	5%		Town of Ithaca	\$29,000	\$37,400	5%	Town of Ithaca	0%
Town of Lansing	\$35,000	\$43,400	5%		Town of Lansing	\$35,000	\$43,400	5%	Town of Lansing	50%
Town of Newfield	\$20,500	\$28,900	5%		Town of Newfield	\$20,500	\$28,900	5%	Town of Newfield	50%
Town of Ulysses	\$35,000	\$43,400	5%		Town of Ulysses	\$35,000	\$43,400	5%	Town of Ulysses	50%
Village of Cayuga Heights	\$28,000	\$36,400	5%		Village of Cayuga Heights	\$28,000	\$36,400	5%	Village of Cayuga Heig	hts 0%
Village of Dryden	\$28,000	\$36,400	5%		Village of Dryden	\$28,000	\$36,400	5%	Village of Dryden	50%
Village of Freeville	\$22,000	\$30,400	5%		Village of Freeville	\$22,000	\$30,400	5%	Village of Freeville	50%
Village of Groton	\$29,000	\$37,400	5%		Village of Groton	Not Offered		Village of Groton	50%	
Village of Lansing	\$29,000	\$37,400	5%		Village of Lansing	\$29,000	\$37,400	5%	Village of Lansing	1%
Village of Trumansburg	\$35,000	\$43,400	5%		Village of Trumansburg	\$35,000	\$43,400	5%	Village of Trumansbu	rg 50%