

Local Option Exemptions
Tompkins County

	421-F Capital Improvements	444-a - Historic Property	457 - 1st Time Home buyers	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 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	485-g - Infrastructure Exemption	487-Solar/Wind Energy Systems	Tax Aeland for Special Levies	
Candor														Yes	\$15,700	20%						Yes	50%				Not applicable
Cortland														Yes	\$14,700	20%						Yes	50%			Opt Out	
Dryden										Yes	\$27,900			Yes	\$27,900	5%	Yes					Yes	50%				
Groton														Yes	\$22,700	20%						Yes	50%				
Homer														Yes	\$16,200	20%						Yes	50%				
Ithaca				No							Yes	\$36,400		Yes	\$36,400	5%	No	Yes				No	0%	No		Opt Out	
Lansing				Yes	\$6,000						Yes	\$43,400		Yes	\$43,400	5%						Yes	50%			Opt Out	
Moravia														Yes	\$16,700	20%	No					Yes	50%				
Newark Valley														Yes	\$12,900	20%						No	0%				
Newfield									Yes	Yes	\$43,400			Yes	\$43,400	5%				Yes		Yes	50%			Opt Out	
Odessa-Montour														Yes	\$10,000	50%						No	0%			Opt Out	
Southern Cayuga														Yes	\$37,400	5%						Yes	50%				
Spencer-Van Etten														Yes	\$14,700	20%						Yes	50%				
Trumansburg				Yes	\$12,000						Yes	\$43,400		Yes	\$43,400	5%	No					No	0%				
City of Ithaca	Yes	Yes		No	Yes	\$12,000				Yes	Yes	\$37,400		Yes	\$37,400	5%		Yes				No	0%			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	50%			Caroline Only	
Town of Danby				No	Yes	\$18,000	Yes	15% or \$12,000			Yes	\$34,400		Yes	\$34,400	5%						Yes	50%			Yes	
Village of Dryden				No	Yes	\$12,000					Yes	\$36,400		Yes	\$36,400	5%						Yes	50%	Yes			
Village of Freeville				No	Yes	\$15,000					Yes	\$30,400		Yes	\$30,400	5%						Yes	50%			Yes - includes ambulance	
Town of Dryden	Yes			No	Yes	\$18,000					Yes	\$37,400		Yes	\$37,400	5%	Yes				Yes	50%			Yes	Yes	
Town of Enfield				No	Yes	\$12,000					Yes	\$43,400		Yes	\$43,400	5%						Yes	50%			Opt Out	
Village of Groton				No	Yes	\$12,000					Yes	\$43,400	Yes	Yes	\$43,400	5%						Yes	50%			Yes	
Town of Groton				No	Yes	\$12,000	Yes	10% or \$8,000			Yes	\$34,400	Yes	Yes	\$34,400	5%						Yes	50%			Opt Out	
Village of Cayuga Heights				No	Yes	\$12,000					Yes	\$36,400		Yes	\$36,400	5%	Not applicable					No	0%				
Town of Ithaca			No	No	Yes	\$12,000			Yes	Yes	\$43,400		Yes	\$43,400	5%		Yes	No		Yes	No	0%				Yes	
Village of Lansing				No	Yes	\$15,000					Yes	\$37,400		Yes	\$37,400	5%						Yes	1%				
Town of Lansing				No	Yes	\$15,000	Yes	15% or \$12,000			Yes	\$43,400		Yes	\$43,400	5%		Yes				Yes	50%			Opt Out	
Town of Newfield			No	No	Yes	\$12,000	Yes			No	Yes	\$28,900	Yes	Yes	\$28,900	5%			No			Yes	50%			Yes	
Village of Trumansburg				No	Yes	\$12,000	Yes	10% or \$8,000			Yes	\$32,400		Yes	\$32,400	5%		Yes				Yes	50%				
Town of Ulysses			No	No	Yes	\$15,000				No	Yes	\$43,400	Yes	Yes	\$43,400	5%		Yes	No			Yes	50%			Yes - included ambulance	
County of Tompkins	Yes	Yes	No	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.