

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																										Not applicable	
Cortland																									Opt Out		
Dryden										Yes	\$27,900						Yes								Opt Out		
Groton																									Opt Out		
Homer																									Opt Out		
Ithaca				No							Yes	\$43,400					No	Yes						No	Opt Out		
Lansing				Yes	\$6,000						Yes	\$43,400													Opt Out		
Moravia																									Opt Out		
Newark Valley																						No	0%		Opt Out		
Newfield										Yes	Yes	\$43,400								Yes					Opt Out		
Odessa-Montour																									Opt Out		
Southern Cayuga																									Opt Out		
Spencer-Van Etten																									Opt Out		
Trumansburg				Yes	\$12,000						Yes	\$43,400					No					No	0%		Opt Out		
City of Ithaca	Yes	Yes	No	Yes	\$12,000					Yes	Yes	\$37,400	Yes	Yes	\$37,400	5%	Yes		Yes	Yes	Yes	No	0%		N/a		
Town of Caroline	Yes		No	Yes	\$15,000		Yes	15% of \$12,000	Yes	Yes	Yes	\$43,400	Yes	Yes	\$43,400	5%		Yes	Yes	Yes	Yes	50%		Caroline Only			
Town of Danby			No	Yes	\$18,000		Yes	15% or \$12,000		Yes	Yes	\$43,400	Yes	Yes	\$43,400	5%			Yes	Yes	Yes	50%	Yes	Yes			
Village of Dryden			No	Yes	\$12,000						Yes	\$43,400		Yes	\$43,400	5%					Yes	50%		Yes			
Village of Freeville			No	Yes	\$15,000						Yes	\$30,400		Yes	\$30,400	5%					Yes	50%		Yes			
Town of Dryden	Yes		No	Yes	\$18,000						Yes	\$43,400	Yes	Yes	\$43,400	5%	Not applicable	Yes			Yes	50%		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	\$43,400	5%					Yes	50%		Opt Out			
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%					No	0%		Opt Out			
Town of Ithaca	Yes		No	Yes	\$12,000				Yes	Yes	Yes	\$43,400	Yes	Yes	\$43,400	5%		Yes	No	Yes	No	0%	Yes	Yes			
Village of Lansing			No	Yes	\$15,000						Yes	\$37,400		Yes	\$37,400	5%					Yes	1%		Opt Out			
Town of Lansing			No	Yes	\$15,000		Yes	15% or \$12,000			Yes	\$43,400	Yes	Yes	\$43,400	5%			Yes		Yes	50%		Opt Out			
Town of Newfield			No	No	\$12,000	Yes			No	Yes	Yes	\$28,900	Yes	Yes	\$28,900	5%				No	Yes	50%		Yes			
Village of Trumansburg			No	No	\$12,000						Yes	\$43,400	Yes	Yes	\$43,400	5%					Yes	50%		Yes			
Town of Ulysses			No	No	\$15,000				No	Yes	Yes	\$43,400	Yes	Yes	\$43,400	5%		Yes	No		Yes	50%		Yes			
County of Tompkins	Yes	Yes	No	No	Yes	\$15,000	No	No	Yes	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.