

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	467 - Senior	467-income	Lowest Percent	School Aged Children Exception	467-j Housing Trust	469 - Living Quarters Grandparent or Parent	470 - Green Buildings	RP 483b -Historic Barns	485b-percent	485b-percent	487-Solar/Wind Energy Systems	Tax Aglard for Special Levies	
Candor													Yes	\$15,700	20%						Yes	50%		Not applicable	
Cortland													Yes	\$14,700	20%						Yes	50%			
Dryden											Yes	\$27,900	Yes	\$27,900	5%						Yes	50%	Opt Out		
Groton													Yes	\$22,700	20%						Yes	50%			
Homer													Yes	\$16,200	20%						Yes	50%			
Ithaca											Yes	\$36,400	Yes	\$36,400	5%	No					No	0%	Opt Out		
Lansing											Yes	\$36,400	Yes	\$36,400	5%						Yes	50%	Opt Out		
Moravia													Yes	\$16,700	20%	No					Yes	50%			
Newark Valley													Yes	\$12,900	20%						No	0%			
Newfield										Yes	Yes	\$25,000	Yes	\$25,000	10%				Yes	Yes	50%	Opt Out			
Odessa-Montour													Yes	\$10,000	50%						No	0%			
Southern Cayuga													Yes	\$37,400	5%						Yes	50%			
Spencer-Van Etten													Yes	\$14,700	20%						Yes	50%			
Trumansburg					Yes	\$12,000					Yes	\$36,400	Yes	\$36,400	5%						No	0%			
City of Ithaca	Yes	Yes		No	Yes	\$12,000				Yes	\$37,400	Yes	\$37,400	5%		Yes				No	0%		N/a		
Town of Caroline				No	Yes	\$12,000				Yes	\$36,400	Yes	\$36,400	5%						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%				
Village of Dryden				Yes	No					No		Yes	\$20,700	20%						Yes	50%				
Village of Freeville				No	Yes	\$15,000				Yes	\$30,400	Yes	\$30,400	5%						Yes	50%				
Town of Dryden	Yes			No	Yes	\$18,000				Yes	\$37,400	Yes	\$37,400	5%	Not applicable					Yes	50%		Yes - includes ambulance		
Town of Enfield				No	Yes	\$12,000				Yes	\$32,400	Yes	\$32,400	5%						Yes	50%	Opt Out	Yes		
Village of Groton				No	Yes	\$12,000				No		Yes	\$37,400	5%						Yes	50%				
Town of Groton				No	Yes	\$12,000	Yes	15% or 8,000		Yes	\$32,400	Yes	\$32,400	5%						Yes	50%		Groton Yes - Mclean No		
Village of Cayuga Heights				No	Yes	\$12,000				Yes	\$36,400	Yes	\$36,400	5%						No	0%				
Town of Ithaca			No	No	Yes	\$12,000				Yes	\$36,400	Yes	\$36,400	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	\$37,400	Yes	\$37,400	5%			Yes			Yes	50%	Opt Out	Yes		
Town of Newfield			No	No	Yes	\$12,000	Yes			No	Yes	\$28,900	Yes	\$28,900	5%			No		Yes	50%		Yes		
Village of Trumansburg				No	Yes	\$12,000				Yes	\$32,400	Yes	\$32,400	5%						Yes	50%				
Town of Ulysses			No	No	Yes	\$15,000				No	Yes	\$37,400	Yes	\$37,400	5%			No		Yes	50%		Yes - included ambulance		
County of Tompkins	No	Yes	No	No	Yes	\$15,000	No	No		Yes	Yes	\$36,400	Yes	\$36,400	5%		Yes	Yes	Yes	Yes	No	0%	***	N/a	