

Local Option Exemptions
Tompkins County

5/19/2025

Tax Aeland for Special Levies	487-Solar/Wind Energy Systems	485-g - Infrastructure Exemption	485b-percent	485b - Business	RP 483b -Historic Barns	470 - Green Buildings	469 - Living Quarters Grandparent or Parent	467-i Housing Trust	School Aged Children Exception	Lowest Percent	467-income	467 - Senior	466-a Vol FF/Ambulance	459 c-income	459c- disability	459a - Improvements for disabled	458 b -CW Vet scale	485 b Cold War Veterans	458a- Gold Star Parent Exemption	458- a Alt Vets Scale	458a-Alt Vets War	458 - Vets	444-a - Historic Property	421-F Capital Improvements
Not applicable	Opt Out	No	Yes	Yes				Yes	No	20%	Yes	Yes			Yes									
			Yes	Yes				Yes		20%	Yes	Yes												
			Yes	Yes				Yes		5%	Yes	Yes												
			Yes	Yes				Yes		20%	Yes	Yes												
			Yes	Yes				Yes		20%	Yes	Yes												
			No	0%				Yes		5%	Yes	Yes												
			Yes	50%				Yes		5%	Yes	Yes												
			Yes	50%				Yes		20%	Yes	Yes												
			No	0%				Yes		20%	Yes	Yes												
			Yes	50%				Yes		5%	Yes	Yes												
			Yes	50%				Yes		20%	Yes	Yes												
			No	0%		Yes		Yes		10%	Yes	Yes				Yes								
			Yes	50%				Yes		50%	Yes	Yes												
			Yes	50%				Yes		5%	Yes	Yes												
			Yes	50%				Yes		20%	Yes	Yes												
			No	0%				Yes		5%	Yes	Yes												
City of Ithaca	Yes	Yes	No	Yes	\$12,000			Yes	Yes	5%	Yes	Yes	Yes	\$58,400	Yes	Yes	15% of \$12,000	Yes					Yes	Yes
Town of Caroline	Yes		No	Yes	\$21,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$44,900	Yes	Yes	15% or \$12,000	Yes					Yes	Yes
Town of Danby			No	Yes	\$18,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$43,400	Yes	Yes		Yes					Yes	Yes
Village of Dryden			No	Yes	\$12,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$43,400	Yes	Yes		Yes					Yes	Yes
Village of Freeville			No	Yes	\$15,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$37,400	Yes	Yes		Yes					Yes	Yes
Town of Dryden	Yes		No	Yes	\$21,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$44,900	Yes	Yes		Yes					Yes	Yes
Town of Enfield			No	Yes	\$12,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$43,400	Yes	Yes		Yes					Yes	Yes
Village of Groton			No	Yes	\$15,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$44,900	Yes	Yes		Yes					Yes	Yes
Town of Groton			No	Yes	\$12,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$43,400	Yes	Yes	10% or \$8,000	Yes					Yes	Yes
Village of Cayuga Heights			No	Yes	\$12,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$36,400	Yes	Yes		Yes					Yes	Yes
Town of Ithaca	Yes		No	Yes	\$12,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$44,900	Yes	Yes		Yes					Yes	Yes
Village of Lansing			No	Yes	\$21,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$44,900	Yes	Yes		Yes					Yes	Yes
Town of Lansing			No	Yes	\$15,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$43,400	Yes	Yes	15% or \$12,000	Yes					Yes	Yes
Town of Newfield			No	Yes	\$12,000	Yes	Yes	Yes	Yes	5%	Yes	Yes	Yes	\$28,900	Yes	Yes		Yes					Yes	Yes
Village of Trumansburg			No	Yes	\$12,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$43,400	Yes	Yes		Yes					Yes	Yes
Town of Ulysses			No	Yes	\$30,000		Yes	Yes	Yes	5%	Yes	Yes	Yes	\$44,900	Yes	Yes		Yes					Yes	Yes
County of Tompkins	Yes	Yes	No	Yes	\$21,000	No	No		Yes	Yes	Yes	Yes	Yes	\$44,900	Yes	Yes							Yes	Yes